

# CHAPTER-I

## 1. Introduction:

### 1.1 Name of the Service and its Creation :

**West Bengal Audit & Account Services [WBA&AS].** The Government of West Bengal in exercise of power conferred by the proviso 309 of the Constitution of India created the West Bengal Audit & Accounts Services [WBA&AS] vide Notification No. 935-F dated 27.03.1971. The Recruitment Rules have further been revised vide Notification No.6426-F, dated 24-06-2004 [**Annexure-1**].

#### 1.1.1 Appointing Authority and Cadre Controlling Authority:

Principal Secretary, Finance Department, Government of West Bengal.

#### 1.1.2 Academic Qualification for Recruitment:

Bachelor's degree in commerce from a recognized University or membership of the Institute of Chartered Accountants of India or membership of the Institute of Cost & Works Accountants of India or equivalent qualification.

#### 1.1.3 Mode of Recruitment:

Competitive examination conducted by the Public Service Commission, West Bengal.

### 1.2 Objective of creation of the Service :

The driving force behind the creation of the Service was mainly two-fold:

Firstly, it would facilitate separation of Accounting from Audit functions as per accepted principles so that the office of the Accountant General, West Bengal [AGWB] could better concentrate on its constitutional obligation of statutory Audit to make it more meaningful and at the same time the state government to have its own independent accounting function. This was required for forming the base for a management information system to facilitate better decision making as well as to activate a control mechanism for better governance since the accounts maintained by the AGWB on historical basis was not capable of providing any such control device.

Secondly, it was necessary to have a professional approach in ensuring better management of finance at all levels through a specialized cadre. It was realized that in the present day administration, the government would have to participate in different financial, economic and commercial activities for all-round development of the state. Considering this, the government showed its far-sightedness with the decision to consider only a B.COM./M.COM./ ACA/AICWA for appearing in the examination making the service a truly specialized service having undisputed domain knowledge in financial matters. Thus, the members of the WBA&AS are, apart from being well conversant with the Government Rules and Regulations, possess specialized knowledge in subjects like Finance, Accounts, Cost Accounting, Auditing, Business Management, Company Law, Commercial Law, Economics and the like.

### **1.3 The present day scenario:**

#### **1.3.1. Unification of the Service:**

The West Bengal Audit & Accounts Services is now a unified cadre. (i) West Bengal Junior Audit & Accounts Service has been merged with the West Bengal Audit & Accounts Service w.e.f. 01-03-2001 through Finance Department Notification No.3317-F dated 22-03-2001 **[Annexure-3]** and (ii) the West Bengal Higher Audit & Accounts Service has been abolished and all the posts of the West Bengal Higher Audit & Accounts Service have been included in the Revised Cadre Schedule of West Bengal Audit & Accounts Service issued vide Notification No.651-F, dated 19-01-2004 **[Annexure-2(a)]**. Thereafter the revised Recruitment Rules for the West Bengal Audit & Accounts Service has been published vide Finance Department Notification No.6426-F, dated 24-06-2004 **[Annexure-1]** in modification of the earlier Recruitment Rules issued vide Finance Department's Notification No.935-F dated 27-03-1971. But after merger the Seniority Rules and the Gradation List of the officers of WBA&AS have not yet been published since 2001 though it has been provided in paras 5 & 6 of the Notification No.3317-F dated 22-03-2001 **[Annexure-3]** that the Seniority Rules and the Gradation List of the officers of WBA&AS would be published in due course. **The Pay Commission may kindly consider recommending for publication of Seniority Rules and the Gradation List of the officers of WBA&AS to avoid any future disorderliness in the Cadre Management of WBA&AS.**

#### **1.3.2 The Cadre Strength:**

The need for the services of the WBA&AS has increased over the time and which would be evident from the numeric development of the West Bengal Audit & Accounts Services since its inception:

| Year               | 1971 | 1981 | 1995 | 2004 | 2007                                                     |
|--------------------|------|------|------|------|----------------------------------------------------------|
| Number of Officers | 176  | 383  | 864  | 959  | 1094                                                     |
|                    |      |      |      |      | [Current Cadre Strength (2007) <b>Annexure-2(a)+(b)]</b> |

#### **1.3.3 Mobility and sphere of activities/area of operation of the WBA&AS Officers:**

Financial Administration is the most important and major part of the General Administration. Better financial administration is the key to improved and better governance of the state and, naturally, the West Bengal Audit & Accounts Service is the only cadre service other than the WBCS (Exe) Service whose members are posted in the Districts, Directorates, Departments, as well as in most of the Corporations, Undertakings, Statutory bodies etc.

***With this background we submit in the paragraphs that follow the Memorandum containing the views and humble suggestions of the Higher and State Audit & Accounts Services Association before the Hon'ble Fifth Pay Commission, Government of West Bengal.***

## CHAPTER-II

### 2. Present structure of pay, conditions of service and suggestions for changes :

**2.1 Present Structure of Pay:** Officers of the West Bengal Audit & Accounts Service are presently entitled to the following pay scales of ROPA'98 with certain ill-contrived discrimination in the matter of awarding posts in scale number 19 and 21.

| Pay Scale No. | Pay Scale       |
|---------------|-----------------|
| 16            | 8000-275-13500  |
| 17            | 10000-325-15525 |
| 18            | 12000-375-18000 |
| 19            | 14300-400-18300 |

### 2.2 Suggestions for Changes:

#### 2.2.1 Revision of Pay Scale:

The revision of scales of pay is necessary to compensate the loss of real income for the rise in the cost of living index. In this respect full neutralization of total point shift from one period to another in terms of Dearness Allowance cannot bring in full relief. The pay element plus Dearness Allowance becomes insufficient to keep pace with the rising prices. So, with a view to maintain decent standard of life, which is recognised in the Article 43 of the Constitution of India as one of the "Directive Principles of State Policy" revision of pay scales of the state government employees is very much required.

#### 2.2.2 New Pay Scales - concept of Pay Band:

The 6<sup>th</sup>. Central Pay Commission has blazed a trail of new concept / scheme under the head 'Pay Band' and 'Grade Pay' for the central government employees. Obviously for their pragmatic approach and evincing power to address the numerous anomalies concerning pay fixation and the related matters, the 'Pay Band' and Grade Pay concepts have been accepted and implemented by Government of India. Nevertheless, these concepts, if accepted for the state employees, will undoubtedly resolve most of the existing pay scale related anomalies, arising out of fixation on promotion or else; and, in fact, the present Service Rules relating to fixation of pay on promotion (like WBSR 42, 42A, etc.), would be largely redundant. Seniority of a post will depend on the grade pay drawn. This will invariably be more for higher level post and Pay scales will largely become irrelevant for purposes of computing seniority. Thus, the present situation where frequently a junior draws higher salary (albeit in lower pay scale) vis-à-vis his senior because of longer years of service, will no longer be of any essence for purposes of computing seniority. The Governments of some other States have already accepted this new concept. We welcome these new concepts and urge upon the commission to justifiably accept the schemes as the governing

principle in formulating the revised pay structure. Accordingly, keeping parity with the recommendations of the 6<sup>th</sup> Central Pay Commission and the decision of the Central Government in this respect, we propose the following four running Pay Bands for the State Government employees:

| <b>Pay Band</b> | <b>Corresponding Pay Scale in Pay Bands</b> |
|-----------------|---------------------------------------------|
| <b>PB-1</b>     | <b>Rs. 5,200 – 20,200</b>                   |
| <b>PB-2</b>     | <b>Rs. 9,300 – 34,800</b>                   |
| <b>PB-3</b>     | <b>Rs.15,600 – 39,100</b>                   |
| <b>PB-4</b>     | <b>Rs.37,400 – 67,000</b>                   |

Pay would be fixed in the relevant pay band along with a grade pay as admissible to the Central Government Employees corresponding to the pre-revised pay scale and also after giving the benefit of one increment so as to avoid bunching of more than two stages in the revised running pay bands in cases where more than two stages in the pre-revised scale get fixed at the same stage in the revised running pay band, more fully described in the passages that follow.

### **2.2.3 Date of effect:**

The 6<sup>th</sup> Central Pay Commission which has already submitted its report has recommended revision of pay and allowances for the Central Government employees with retrospective effect from 1.1.2006. The date has been recommended in consonance with demands of a majority of the Associations of Central Government employees and our Association expresses full solidarity with this date. We propose that the 5<sup>th</sup> State Pay Commission should recommend revision of the pay and dearness allowances of the State Government employees with effect from 1<sup>st</sup> January 2006 and other allowances from 1<sup>st</sup> September, 2008.

### **2.2.4 Fixation of Pay in the Revised Pay Bands:**

As regards fixation of Pay in the Revised Pay Bands our Association is of the view that the 6<sup>th</sup> CPC's recommendation in this regard is acceptable in as much as it gives due recognition to seniority while fixing pay with effect from 1<sup>st</sup> January 2006. Seniors who have spent longer time in a particular scale should be fixed at a higher level in the revised scheme of running pay bands and grade pay. A higher start for seniors may be recommended if juniors and seniors come to be placed in an identical level of pay. Benefit of one extra increment may be considered wherever two or more stages in any of the pre-revised pay scale get bunched together at one level in the revised pay bands.

Our Association wishes to point out the fact that whereas 74% Dearness Allowance and merging 50% out of it with Pay had been allowed to the Central Government employees w.e.f. 01/04/2004, the employees of the Government of West Bengal were allowed this benefit 36 months later, with effect from 01/04/2007. But as regards fixation under the 5<sup>th</sup> State Pay Commission's recommendation we demand to neutralize this wide gap and notional effect of 86% D.A. be allowed to the State Government

employees from 01/04/2006 so that a parity regarding pay structure of the Central Government employees and the State Government employees can be maintained which can ensure equal pay for equal work in the country.

Fixation can thereafter be made in the manner as recommended in the 6<sup>th</sup> Central Pay Commission's report and accepted by the Central Government with some modification:

**Revised Basic Pay:** The basic pay drawn as on 1/1/2006 on the existing 4th State Pay Commission pay scales plus the dearness allowance at the rate of 86% may be totaled and then rounded off to next multiple of Rs.10. This will be the Pay in the corresponding Pay-Band. The Grade Pay corresponding to the pre-revised pay scale will then be added to the revised Pay in the Pay Band. **The total of Pay in the Pay Band and the Grade Pay will be the revised Basic Pay as on 01-01-2006.**

Fixation in the revised pay band and grade pay thereon may be done with reference to the pre-revised pay scale in which an employee was actually drawing pay irrespective of whether he/she had been placed in such pay scale on appointment, regular promotion or on financial upgradation under CAS or upgradation of the post, etc.

In cases where officers have been placed in a higher pay scale between 1/1/2006 and the date of Notification of the revised Pay Bands on account of promotion, upgradation of pay scale, etc., the officers may be given the option to switch over to the revised pay band and grade pay from the date of such promotion, upgradation, etc.

In case of promotion between identical posts in the same cadre, if a senior officer promoted to the higher post before 1/1/2006 draws less pay in the revised scale from his/her junior who is promoted to the higher post on or after 1/1/2006, the pay of the senior officer shall be stepped up to an amount equal to the pay of the junior in that higher post, provided the senior officer, at the time of promotion, had been drawing equal or more pay than his/her junior.

**2.2.5 Date of Annual Increments:** Date of Annual Increments, in all cases be the 1<sup>st</sup> July. Employees completing six months and above in the scale as on July 1 to be eligible for increment @3% of the Basic Pay.

**2.2.6 Career Progression/Promotion in the Pay Bands:**

At the time of Career Advancement or promotion from one post to another in the same running pay band, the grade pay (being a fixed amount admissible according to the length of service in State Cadre or attached to the post in the hierarchy) attached to posts at different levels within the same running pay band will change. Additionally, increase in form of one increment will also be given at the time of Career Advancement/promotion.

Grade pay will determine the status of a post with a senior post being given higher grade pay. Grade pay being progressively higher for successive higher posts, the employees on Career Advancement or

promotion will get monetary benefit in the form of the increased grade pay apart from the benefit of one additional increment. In case of Career Advancement or promotion from one pay band to the next higher pay band, the revised band-pay will, in no case, be less than the minimum of the higher pay band. Both the running pay bands will have annual increments in form of three percent of the total of pay in the pay band and the corresponding grade pay. In some cases, this may result in a slight drop vis-à-vis the existing rate of increment along with dearness pay and dearness allowance thereon. This is inevitable as a completely new scheme has been suggested where annual increments will be payable on a percentage basis without any fixed, quantized stages. Further, the initial loss will more or less be made up in the higher stages as the actual amount of annual increment will not be static as at present but is going to increase every year. In the revised scheme, the date of annual increments, in all cases, will be the first of July. Employees completing six months and above in the scale as on July 1 will be eligible. This is being suggested to alleviate a large number of anomalies that arise due to the present system of annual increments where the increments are given on the basis of the month of joining a particular post and which frequently leads to a senior drawing lesser salary than his/her junior.

### **2.2.7 Pay Bands for West Bengal Audit & Accounts Service:**

The incumbents to these posts always aspire to reach the highest level available in the Government. West Bengal Audit & Accounts Service represents a group of posts belonging to a distinct and most important functional area of State Administration, arranged in different grades or levels of responsibility. These responsibilities increase with each senior level. As a result, the officers belonging to these Services develop domain expertise in their particular Branch. At the same time, as officers of these Services grow in their cadres, they have to shoulder higher responsibilities relating to both policy formulation and general administration. Consequently, officers of West Bengal Audit & Accounts Service have a very good talent pool, which has both the experience of general administration/policy formulation and extensive knowledge of their area(s) of specialization.

Moreover, now a days, Government Officials have to interact /negotiate with the officials of the Central Government, Other State Governments and also Private Sectors in various activities/project. Under the advancement of Globalisation and Information Technology as well as implementation of National e-Governance Plan [NeGP] in the Government Sectors, it is necessary to run the middle as well as higher level administration of the State Government by the most talented and efficient officers for competing in the new environments and technology. The Pay Package for the officers of middle level management of the Central Government, Other State Governments and Private Sectors has improved to a great extent. It is necessary to improve the Pay Structure and career prospect of the officers of middle level administration of the State Government to attract the talented and efficient candidates in this profession/service. The aspirations of candidates appearing for West Bengal Audit & Accounts Service should be high, as they are entering in the Government service in the highest entry level for direct recruit officers in the State Cadre.

Accordingly, we propose that Pay Band-3 - Rs.15600-39100 and Pay Band-4 - Rs.37400-67000 be awarded to the cadre officers of the West Bengal Audit & Accounts Service.

**Grade Pay:** The grade pay may be granted at the same rate as has been allowed by the Central Government. It is required to maintain parity between the Central Government and the other State Governments in respect of Grade Pay as it is the parameter for determination of the rank and status of the Officer concerned. **The revised Pay Bands and Grade Pay as admissible to the Rajasthan Accounts Service and the Rajasthan Administrative Service is enclosed as Annexure-11.**

Keeping this in view, we expect the Commission to recommend the following scheme of revised pay bands and Grade Pay for the Officers of WBA&AS:

| Pre-Revised Scale of Pay |                 | Revised Proposed Revised Pay Band + Grade Pay |                         |           |
|--------------------------|-----------------|-----------------------------------------------|-------------------------|-----------|
| Pay Scale                | Pay Scale       | Pay Band                                      | Corresponding Pay Bands | Grade Pay |
| 16                       | 8000-275-13500  | PB-3                                          | 15600-39100             | 5400      |
| 17                       | 10000-325-15525 | PB-3                                          | 15600-39100             | 6600      |
| 18                       | 12000-375-18000 | PB-3                                          | 15600-39100             | 7600      |
| 19                       | 14300-400-18300 | PB-4                                          | 37400-67000             | 8700      |
| 21                       | 18400-500-22400 | PB-4                                          | 37400-67000             | 10000     |

Increments & Span:-

PB-3 Annual increment @ 3% Span 30 years.

PB-4 Annual increment @ 3% Span 20 years.

**Table showing Point to Point Pay Fixation in Pay Bands:**

| Pre-revised scale (S-16)<br>Rs. 8,000-275-13,500 | Revised Pay Band + Grade Pay<br>PB-3 - Rs. 15,600 - 39,100 + 5,400 |           |                   |
|--------------------------------------------------|--------------------------------------------------------------------|-----------|-------------------|
| Pre-revised Basic Pay                            | Revised Pay                                                        |           |                   |
|                                                  | Pay in the Pay Band                                                | Grade Pay | Revised Basic Pay |
| 8,000                                            | 15,600                                                             | 5,400     | 21,000            |
| 8,275                                            | 15,600                                                             | 5,400     | 21,000            |
| 8,550                                            | 15,910                                                             | 5,400     | 21,310            |
| 8,825                                            | 16,420                                                             | 5,400     | 21,820            |
| 9,100                                            | 16,930                                                             | 5,400     | 22,330            |
| 9,375                                            | 17,440                                                             | 5,400     | 22,840            |
| 9,650                                            | 17,950                                                             | 5,400     | 23,350            |
| 9,925                                            | 18,470                                                             | 5,400     | 23,870            |
| 10,200                                           | 18,980                                                             | 5,400     | 24,380            |
| 10,475                                           | 19,490                                                             | 5,400     | 24,890            |
| 10,750                                           | 20,000                                                             | 5,400     | 25,400            |
| 11,025                                           | 20,510                                                             | 5,400     | 25,910            |
| 11,300                                           | 21,020                                                             | 5,400     | 26,420            |

|        |  |        |       |        |
|--------|--|--------|-------|--------|
| 11,575 |  | 21,530 | 5,400 | 26,930 |
| 11,850 |  | 22,050 | 5,400 | 27,450 |
| 12,125 |  | 22,560 | 5,400 | 27,960 |
| 12,400 |  | 23,070 | 5,400 | 28,470 |
| 12,675 |  | 23,580 | 5,400 | 28,980 |
| 12,950 |  | 24,090 | 5,400 | 29,490 |
| 13,225 |  | 24,600 | 5,400 | 30,000 |
| 13,500 |  | 25,110 | 5,400 | 30,510 |

|                                                   |                                                                          |           |                   |
|---------------------------------------------------|--------------------------------------------------------------------------|-----------|-------------------|
| Pre-revised scale (S-17)<br>Rs. 10,000-325-15,525 | Revised Pay Band + Grade Pay<br>Pay Band-3 - Rs. 15,600 - 39,100 + 6,600 |           |                   |
| Pre-revised Basic Pay                             | Revised Pay                                                              |           |                   |
|                                                   | Pay in the Pay Band                                                      | Grade Pay | Revised Basic Pay |
| 10,000                                            | 18,600                                                                   | 6,600     | 25,200            |
| 10,325                                            | 19,210                                                                   | 6,600     | 25,810            |
| 10,650                                            | 19,810                                                                   | 6,600     | 26,410            |
| 10,975                                            | 20,420                                                                   | 6,600     | 27,020            |
| 11,300                                            | 21,020                                                                   | 6,600     | 27,620            |
| 11,625                                            | 21,630                                                                   | 6,600     | 28,230            |
| 11,950                                            | 22,230                                                                   | 6,600     | 28,830            |
| 12,275                                            | 22,840                                                                   | 6,600     | 29,440            |
| 12,600                                            | 23,440                                                                   | 6,600     | 30,040            |
| 12,925                                            | 24,050                                                                   | 6,600     | 30,650            |
| 13,250                                            | 24,650                                                                   | 6,600     | 31,250            |
| 13,575                                            | 25,250                                                                   | 6,600     | 31,850            |
| 13,900                                            | 25,860                                                                   | 6,600     | 32,460            |
| 14,225                                            | 26,460                                                                   | 6,600     | 33,060            |
| 14,550                                            | 27,070                                                                   | 6,600     | 33,670            |
| 14,875                                            | 27,670                                                                   | 6,600     | 34,270            |
| 15,200                                            | 28,280                                                                   | 6,600     | 34,880            |
| 15,525                                            | 28,880                                                                   | 6,600     | 35,480            |

|                                                 |                                                                          |           |                   |
|-------------------------------------------------|--------------------------------------------------------------------------|-----------|-------------------|
| Pre-revised scale (S-18)<br>Rs12,000-375-18,000 | Revised Pay Band + Grade Pay<br>Pay Band-3 - Rs. 15,600 - 39,100 + 7,600 |           |                   |
| Pre-revised Basic Pay                           | Revised Pay                                                              |           |                   |
|                                                 | Pay in the Pay Band                                                      | Grade Pay | Revised Basic Pay |
| 12,000                                          | 22,320                                                                   | 7,600     | 29,920            |
| 12,375                                          | 23,020                                                                   | 7,600     | 30,620            |
| 12,750                                          | 23,720                                                                   | 7,600     | 31,320            |
| 13,125                                          | 24,420                                                                   | 7,600     | 32,0203           |
| 13,500                                          | 25,110                                                                   | 7,600     | 32,710            |
| 13,875                                          | 25,810                                                                   | 7,600     | 33,410            |
| 14,250                                          | 26,510                                                                   | 7,600     | 34,110            |
| 14,625                                          | 27,210                                                                   | 7,600     | 34,810            |
| 15,000                                          | 27,900                                                                   | 7,600     | 35,500            |
| 15,375                                          | 28,600                                                                   | 7,600     | 36,200            |
| 17,750                                          | 29,300                                                                   | 7,600     | 36,900            |
| 16,125                                          | 30,000                                                                   | 7,600     | 37,600            |



|        |  |        |       |        |
|--------|--|--------|-------|--------|
| 16,500 |  | 30,690 | 7,600 | 38,290 |
| 16,875 |  | 31,390 | 7,600 | 38,990 |
| 17,250 |  | 32,090 | 7,600 | 39,690 |
| 17,625 |  | 32,790 | 7,600 | 40,390 |
| 18,000 |  | 33,480 | 7,600 | 41,080 |

| Pre-revised scale (S-19)<br>Rs.14,300 – 400 -18,300 | Revised Pay Band + Grade Pay<br>Pay Band -4 - Rs. 37,400 –67,000 + 8,700 |           |                   |
|-----------------------------------------------------|--------------------------------------------------------------------------|-----------|-------------------|
| Pre-revised Basic Pay                               | Revised Pay                                                              |           |                   |
|                                                     | Pay in the Pay Band                                                      | Grade Pay | Revised Basic Pay |
| 14,300                                              | 37,400                                                                   | 8,700     | 46,100            |
| 14,700                                              | 37,400                                                                   | 8,700     | 46,100            |
| 15,100                                              | 38,530                                                                   | 8,700     | 47,230            |
| 15,500                                              | 38,530                                                                   | 8,700     | 47,230            |
| 15,900                                              | 39,690                                                                   | 8,700     | 48,390            |
| 16,300                                              | 39,690                                                                   | 8,700     | 48,390            |
| 16,700                                              | 40,890                                                                   | 8,700     | 49,590            |
| 17,100                                              | 40,890                                                                   | 8,700     | 49,590            |
| 17,500                                              | 42,120                                                                   | 8,700     | 50,820            |
| 17,900                                              | 42,120                                                                   | 8,700     | 50,820            |
| 18,300                                              | 43,390                                                                   | 8,700     | 52,090            |

| Pre-revised scale (S- 21)<br>Rs. 18,400 – 500 22,400 | Revised Pay Band + Grade Pay<br>Pay Band -4 - Rs. 37,400 – 67,000 + 10,000 |           |                   |
|------------------------------------------------------|----------------------------------------------------------------------------|-----------|-------------------|
| Pre-revised Basic Pay                                | Revised Pay                                                                |           |                   |
|                                                      | Pay in the Pay Band                                                        | Grade Pay | Revised Basic Pay |
| 18,400                                               | 44,700                                                                     | 10,000    | 54,700            |
| 18,900                                               | 46,050                                                                     | 10,000    | 56,050            |
| 19,400                                               | 46,050                                                                     | 10,000    | 56,050            |
| 19,900                                               | 47,440                                                                     | 10,000    | 57,440            |
| 20,400                                               | 47,440                                                                     | 10,000    | 57,440            |
| 20,900                                               | 48,870                                                                     | 10,000    | 58,870            |
| 21,400                                               | 48,870                                                                     | 10,000    | 58,870            |
| 21900                                                | 50,340                                                                     | 10,000    | 60,340            |
| 22,400                                               | 51,850                                                                     | 10,000    | 61,850            |

DA and all allowances, facilities, pension etc. should be payable on the revised basic pay that consist of sum of grade pay plus pay in pay band.

Facilities like Government housing, etc., should be governed by the grade pay. An officer in the higher grade pay will be senior to an employee in a lower grade pay. In case of employees drawing same grade pay, priority should be governed by the total emoluments drawn.

## 2.2.8 Dearness Allowance

The payment of dearness allowance stems from the need to protect the erosion in the real value of basic salary on account of inflation. Consequently, the DA admissible is positively correlated to the level of inflation. The Government of West Bengal pays Dearness Allowance to its employees based on Dearness Allowance declared from time to time by the Government of India which at present calculates the level of inflation for purposes of grant of dearness allowance to Central Government Employees on the basis of the AICPI (IW) or All India Consumer Price Index Number for Industrial Workers (1982=100).

The twelve monthly average of the AICPI (1982 base) as on 1<sup>st</sup> January and 1st July of each year is used for calculating the Dearness Allowance (DA). Increase in DA is calculated with reference to the AICPI (IW) average (base 1982=100), as on 1<sup>st</sup> January 1996 of 306.33. The compensation for price rise is admissible twice a year i.e. on 1st January and 1st July of each year. Only the whole number component of the percentage increase in prices is adopted for estimation of DA.

The State Government merged 50% of the DA with basic pay w.e.f. 1.4.07 and the dearness allowance continued to be calculated with reference to the AICPI (IW) average as on 1st January 1996 of 306.33 without changing the base consequent to the merger.

Our Association finds that the views expressed by the 6<sup>th</sup> Central Pay Commission in respect of Dearness Allowance are acceptable and we also demand that the DA allowed to the State Government employees is paid at the rates and time gaps at par with the Central Government employees. The rate of the Dearness Pay on the revised Basic Pay would be - from 01-01-2006 to 30-06-2006 - nil, from 01-07-2006 -2%, from 01-01-2007-6%, from 01-07-2007- 9%, from 01-01-2008 - 12% and from 01-07-2008 -16%.

## 2.3 **Conditions of service:**

We feel good service condition and good governance should go side by side. For the purpose of describing the service conditions of WBA&AS, we consider it expedient to explain what are the contributions of this Service in the State Administration, discriminations made towards this service, suggestions for removal of such discriminations and the mode of proper utilisation of this Service for the benefit of the State administration, and thereby also improve the conditions of service. Accordingly, we submit the following:

### 2.3.1 **Contributions of the West Bengal Audit & Accounts Service in the State Administration:**

It has already been pointed out that the officers of WBA&AS join service with domain knowledge but, as it appears, the Government is yet to fully utilize the services of these officers by placing them in the position of higher responsibilities even after so many years of creation of the Service. However, within the limited responsibility and authority given to the

officers of this Service, we feel proud to mention that we have been able to play a pivotal role in bringing in marked improvement in certain distinct areas of administration resulting in better governance by the State. Some of the examples are given below:

(i) **Better management of Treasuries and better financial administration:**

Gone are the days when backlog in submission of accounts to the Accountant General (A&E) West Bengal [AGWB] by the treasuries was a normal phenomenon. Gone are the days when the print media used to cover news of rampant corruptions that took place in many treasuries of the state. Gone are the days when treasury accounts were kept open at least for fifteen days after the closure of the financial year for preventing budget lapses. Gone are the days when frequent enforcement of 'embargo' on expenditure was not that uncommon.

With all the posts of Treasury Officers throughout the state being manned by members of WBA&AS and with the WBA&AS taking active part in treasury administration in the Directorate of Treasuries the situation is entirely different today. The treasuries are now computerised and professionally managed. Government of West Bengal now tops the list in timely submission of accounts to the Accountant General (A&E) West Bengal. How many incidence of corruption occur in the treasuries today? The treasuries are closed for the year invariably on the last working day of the financial year without any grudge from any quarter. With an effective pre-checking system the avoidable expenditure has been controlled resulting in 'embargo' becoming an unheard word. It may be mentioned here that the Government in the State Finance Department had a long time back, in 1997, i.e., prior to introduction of the e-governance concept, took initiative for fully Computerization of the activities of Treasuries under the able leadership of the officers of the WBA&A Service. At present all the activities of all the 85 treasuries in West Bengal are fully computerized and delivering better G2G Services.

(ii) **Streamlining of the pension payments of School Teachers:**

The plight school teachers had to face ten years back after their retirement is not yet obscure in public memory. The days when they used to run in vain from pillars to posts to get their retirement benefits are a thing of the past. The days when the judiciary used to pronounce occasional strictures to the government for non payment of retirement benefits to the teachers have been buried for good. Gone are the days when the government had to pay hefty penal interest for delay in making payment of retirement benefits to the teachers. Now the WBA&AS officers posted in the Directorate of Accounts (School Education) and also in the Directorate of Pension, Provident Fund and Group Insurance have done a commendable job together. The teachers are now getting their retirement benefits on the date of retirement. This is not a mean achievement considering the fact that the service books of the teachers were very ill maintained. This social service has given a big face lift to the government.

(iii) **Better financial management of the Public Distribution System:**

Providing food security to the millions of poor people has predominantly been a subject matter of the Union Government. But the state governments are assuming greater role and becoming more focused and target oriented in making India a hunger-free zone. West Bengal introduced the Decentralized Procurement Scheme of Rice in 1997-98 and was the pioneer in this respect. As per provisions PDS shall have to be managed commercially, to cover all possible expenses. The Directorate of Finance in the Food & Supplies Department, exclusively manned by the officers of WBA&AS is to look into the financing and accounting of the entire things. One of the vital responsibilities of the Director of Finance is resorting to Cash Credit Facilities for maintaining stable flow of fund to finance the operational chain. With the active support of the WBA&AS officers posted in the DCFS/SCFS office, the Directorate of Finance has taken the following steps:

- a) Introduced Accrual basis of Accounting within the existing infrastructure of a government department.
- b) Designed a format of Accounting that would happily marry organization specific requirement with wider stake holder interest, viz GOI, FCI, Sales Tax Authority, Finance Department, RBI etc by insisting on full disclosure of material information.
- c) Provide scope for financial evaluation of the Scheme by incorporating Cash and Fund Flow Analysis as an integral part of the Annual Accounting.
- d) As of now, Annual Accounts of PDS for the year 2003-04 with a volume of transaction of Rs. 3300 crores, have been prepared on the above principle and audited by the AGWB.

With the introduction of this financing and accounting system, the 'Economic Costs' are kept well within the limit resulting savings to the government. At the same time it has been able to prefer a claim of Rs. 110 crores to the Government of India towards arrear subsidy out of which GOI has already released Rs. 31 crores and it is expected that the balance will be released soon.

The introduction of Accrual Basis of Accounting under PDS, can be a useful tool to the government for the implementation of 'Accrual Basis of Accounting' in place of Cash Basis Accounting, which has also been recommended by the 12<sup>th</sup> Finance Commission for the Government Accounts as a whole.

(10) **Accounting and Financial Reforms of the Urban Local Bodies in West Bengal:**

After the 74<sup>th</sup> amendment to the Constitution of India, Govt. of India constituted a Task Force and accepted its recommendations relating to Accounting Reforms of the Urban Local Bodies (ULBs) across the country. One of the important recommendations was switching-over from the cash-

based single entry accounting system to the accrual-based double entry accounting system for the Urban Local Bodies [ULB].

The state of West Bengal was a forerunner in taking up accounting reform measures in the Urban Local Bodies (which include Municipality, Municipal Corporation and Notified Area Authority). For this purpose the Government of West Bengal created the Change Management Unit (CMU) under the control of the Municipal Affairs Department and initiated municipal reforms tasks through the CMU as an important component of the DFID-funded Kolkata Urban Services of the Poor (KUSP) Project.

At the outset, the tasks relating to conversion from cash-based single entry to the accrual-based double entry accounting system was taken up in 40 (forty) ULBs (except Kolkata Municipal Corporation) in the Kolkata Metropolitan Area. And their switch over from the earlier single entry cash-based accounting system to the accrual-based double entry accounting system has since been in place and their Balance Sheets have been authenticated and certified to be proper by the competent authority.

The accounting reform task for the remaining 85 (eighty-five) ULBs of West Bengal outside Kolkata Metropolitan Area was taken up in the second phase. Comprehensive methodology in respect of about 60% of them is already on the verge of completion and 20 ULBs have since prepared their opening Balance Sheets. This numerical number is rising almost every day.

West Bengal is one of the few states in India which have taken up a holistic approach towards total state-wide reform measures in Accounts and Finance of the ULBs. For the members of West Bengal Audit and Accounts Service this is a challenging area as the achievements of the state of West Bengal are in fact synonymous with that of the members of this cadre. Formulation of methodology and the theoretical as well as practical application thereof, imparting training in accrual based double entry accounting, developing customized accounting software and the user manual, providing training in accounting software and finally switching over to the new system of accounting have all been conducted under the direct and absolute supervision of the members of West Bengal Audit and Accounts Service both at the strategic and implementation level. The Municipal Finance Expert of CMU, the apex agency, and the Finance Officers of the Municipalities, the executing agencies have been instrumental in the implementation of the reform tasks. We feel proud that the concerned officials in this respect are members of the West Bengal Audit & Accounts Service and they are now working on Resource Mobilization of ULBs and Strengthening Internal Control Mechanism of the ULBs.

(v) **Financial Management in the Health Care System of the State:**

Health is one of the major service sectors of the Government and it is a State subject. The state has to develop health facility from Anganwadi Centre / Sub Centre to Medical College to provide preventive as well as curative health services for the whole state. Moreover Kolkata being the gateway to the North Eastern States, it has to provide health service to the patient approaches in this sector. Therefore the Govt. has to bear the

burden of basic health care as well as the modern health management in Govt. hospitals. The Budgeted expenditure for this purpose is Rs.2203.47 crores for the year 2008-2009.

The financial management of the State budgetary resources amounting to Rs. 2203.47 crores for 2008-09 for health care of the people of West Bengal is being managed by 48 (forty eight) financial managers deputed from West Bengal Audit and Accounts Service—posted in the Directorate of Health Service and in the different important hospitals-- to supervise the Accounts and Audit verifications of expenditure under the leadership of the Addl. Director (Account & Audit Verification). The WBA&AS officers have been doing a commendable job in incurring the expenditure and in bringing to notice a number of mismanagement through different audit system/report in spite of the fact that there is a lack of empowerment and infrastructure.

### **Project Funding:**

With a view to support the State Govt's initiative, the Central Govt., along with foreign donors have launched different projects to improve the total health management system through NRHM (National Rural Health Mission) mainly with handful resources. The average annual budget (off budget allocation) for these projects is about Rs.685.75 crores for 2008-09. These programmes cover large area of health management basically where Govt. could not pump in enough funds to improve the system.

Of late, the Govt. of India & the foreign donor authorities i.e. the World Bank, the European Commission, the DFID, the OECF have emphasized on better financial management structure from Block Health Unit to the Head Quarter. According to them financial managers are essential from policy framing to application with a view to provide less cost treatment facilities. Accordingly, 3 (three) Senior experienced officers from the WBA&AS have been deputed to look after those donor financed projects, like RCH-II (Reproductive Child Health), NRHM (Additionalities), HSDI (Health System Development Initiative) etc. and they are doing a lot at this stage for proper accounting and utilization of donor fund.

### **However, the following suggestions may break through the existing bottle necks of health management system and ensure better and effective utilization of fund/allotment:**

- (i) A full-fledged Directorate of Accounts and Audit should be formed under the leadership of a senior Audit & Accounts Service officer of the rank of Special Secretary.
- (ii) Empowerment of the existing Financial Manager with matching secretarial support by deputing Senior Officials in senior positions.
- (iii) Number of officers should be increased for overseeing all outsourced work.

### **(v) Internal Control and Introduction of Double Entry Accounting**

## **System of Accounting in the Panchayati Raj Institutions:**

During the financial year 2007-08 the Government of West Bengal sanctioned Rs. 1748.05 crores to the Panchayati Raj Institutions. This is apart from the huge fund given by the Government of India for specific Programme/Scheme for poverty alleviation and rural development. Various line departments also spend a substantial portion of their budgetary allocation through the Panchayati Raj Institutions.

As a matter of fact the Government is attaching highest priorities and importance to Rural Development. However, the same will remain a distant pipedream until better financial administration and discipline are enforced. We are very happy to note that the government is now working in that direction and taking necessary steps for the purpose.

The financial administration is mainly guided by the following:

- a.** West Bengal Panchayet Act, 1973
- b.** West Bengal Panchayet (Zilla Parishad & Panchayet) Accounts & Finance Rules, 2003.
- c.** Relevant Sections of West Bengal Treasury Rules and Financial Rules.
- d.** West Bengal (Budget) Rules, 1996,
- e.** Various Government Orders issued by Panchayet & Rural Development Department, West Bengal and
- f.** Guidelines issued by the Government of India regarding Centrally Sponsored Programmes/Schemes.

In terms of G.O. No. 5269/PN//O/V/2A-01/05 dated 30<sup>th</sup> August 2005 The Financial Controller and Chief Accounts Officer, posted in each Zilla Parishad has been given specific role in bringing in financial discipline. Senior Accounts Officer in P&RD Department and Financial Controller, West Bengal State Rural Development Agency (WBSRDA) are working from the state level to streamline the financial and accounting issue. In fact, process has already been initiated to introduce Double Entry Accounting System in the PRIs replacing the present single Accounting System.

The PRIs' financial activities are also regularly monitored by an internal audit system. In terms section 196A of West Bengal Panchayet Act read with section 211 to 217 of the Accounting Rule, 2004, the internal audit of Panchayet Samities are conducted by the Samity Audit & Accounts Officer (SAAO) and Parishad Audit & Accounts Officer (PAAO) and internal audit of Zilla Parishad is conducted by the Regional Audit & Accounts Officer.

All the Officers mentioned in the foregoing paragraphs are members of WBA&AS and effectively contributing to the efforts of the government to streamline the financial administration and discipline of the Panchayet Raj Institutions.

**(dii) Contribution made in general by the WBA&AS in different capacities:**

Apart from the instances given above, the members of the WBA&AS have been functioning in various ranks/capacities like Director/Additional Director/Joint Director/Controller of Finance/Joint Commissioner of Internal Audit & Ex-Officio Joint Secretary/Senior Accounts Officer & Ex-Officio Deputy Secretary/ Controller of Audit & Ex-Officio Deputy Secretary / Advisor / Registrar / Comptroller or Finance Officer in various Departments, Directorates, Autonomous bodies, Local Self Governments, Universities etc. and effectively contributing to the financial discipline of the State. Some of the area of their contributions may be categorized as follows:

**A. Minimizing controllable and avoidable expenditure:**

The members of the WBA&AS posted in different places are working hard to ensure that the expenditure incurred are within the laid down principles, rules and regulations of the government and thus minimizing controllable and avoidable expenditure.

**B. Receipt of Central Assistance/reimbursement of expenditure from the Government of India/DFID and other funding Agencies:**

Timely submission of Utilization Certificate/ D.C. bills by the State Government for reimbursement of Central Government's share / matching grant is very important. This is particularly applicable for Home (Constitution and Election) department, Calamity relief Fund for Disaster Management Department. Apart from this huge fund is being received from DFID and other funding agencies particularly in the Municipal Affairs Department, Health Department, Urban Development Department. For the uninterrupted fund flow from these funding agencies, the officers of WBA&AS, manning those posts, are maintaining accounts according to a specific standard.

**C. Optimization of Revenue Collection:**

Officers posted in different Revenue Collection Departments like Commercial Tax, Land Revenue, State Excise, Registration, Motor Vehicles etc. are working for making the internal check and control system effective one. From time to time they have been identifying under assessment/short levy/ loss of revenue etc of very substantial amount and the same are finally being realised and deposited in the state exchequer.

**D. Effective application of the Budgetary Control System:** Financial expertise is required for preparation of Plan/Budget. The State Government is already effectively utilizing the services of WBA&AS officers in the Finance (Budget) Department for this purpose. Members of WBA&AS heading finance division of various corporations, autonomous/statutory bodies are also preparing the overall budget of the organization to streamline its activities through budgetary control system.

**2.3.2 Suggestions for improvement of the conditions of Service and**



## **removal of disparities:**

### **(i) Declaration of the WBA&AS as 'State Civil Service':**

Unfortunately, by a wrong, delusive and one-sided interpretation as well as without considering the basic objectivities of civil services in general, the state Government has always been declaring West Bengal Civil Service (Exe) as the only State Civil Service and other constituted services including the WBA&AS are 'Non-State Civil Services'. This is ridiculous as if we do not belong to state services and our services are not civil in nature. We have been urging upon the Government for decades to drop such perfunctory interpretation and instead, review the issue in the proper perspective of the civil government as a whole and nature of services rendered by us. But for reasons best known to the Government, till date nothing has been done. On the other hand, the Government of India has already declared the similar types of Constituted/Organised Central Services as 'Central Civil Services, Group-A' [Annexure-4]. We, therefore, propose that all Constitutes/Organised Group-A State Services including the West Bengal Audit & Account Service should be declared as 'State Civil Services' on the same line as has been done by the Government of India.

### **(ii) Placement of the Officers of the West Bengal Audit & Accounts Service in the higher responsible posts, the job descriptions of which demand so :**

It is in our endeavour to attract the august attention of the 5<sup>th</sup> Pay Commission to this aspect for its kind consideration. Although the matter has already been brought to the notice of the cadre Review Committee of the Government it should not be out of place to bring it to the kind notice of the Commission against the unchanged backdrop.

Our apprehension that the Review Committee formed for the purpose might not be unbiased due to inherent contradiction in the composition of the Committee has come true. The Committee is simply buying time while maintaining the statuesque.

It has been observed that while preparing the Cadre Schedule of the WBCS (Exe) a number of basic and promotional posts of our Service have been included in that Schedule. This is frustrating the development of the Service, which have domain knowledge and expertise in that area and thus shrink the opportunities of promotion/appointment of the members of our service to those posts, thereby creating imbalance in the administration and resentments among our members. Moreover, there is severe stagnation in respect of opportunity in posting to higher responsible posts for the Officers of our Service.

The West Bengal Audit & Accounts Service Officers, having specialized knowledge in the areas of activities, should be appointed to the following posts:

- Director of Treasuries & Accounts, West Bengal,
- Director of Pension Provident Fund & G. I., West Bengal,
- Director of Accounts under the School Education Department,

- Director of Co-operative Audit under the Co-operation Department.
- Pay & Accounts Officer, Kolkata Pay & Accounts Office-I,
- Additional Pay & Accounts Officers of Kolkata Pay & Accounts Offices,
- Treasury Officer, Kolkata Collectorate Treasury.

In many other States of India, mainly Uttar Pradesh, Rajasthan, Madhya Pradesh, Gujarat, Orissa, Mizoram, such type of posts are manned by the Officers of the respective State Finance & Accounts Services and not by the State Civil / Administrative Services. For ready reference we are enclosing the Gradation Lists of Finance & Accounts Services of Uttar Pradesh & Rajasthan [**Annexure-5(a)(b)**]. It would be evident from the said lists that all such posts of those States are being manned by the Officers of the respective State Finance & Accounts Services.

### **Views expressed by the 3<sup>rd</sup> and 4<sup>th</sup> Pay Commissions:**

#### **Recommendation of the 3<sup>rd</sup> Pay Commission:**

In this context, attention may be drawn to the report of the 3<sup>rd</sup> Pay Commission, wherein it has been stated in para 18.33 that the cadre schedule of 1979 of WBCS (Exe) shows 1151 as deputation reserve out of a total strength of 1767, as for them the posts are treated as deputation posts involving duties and responsibilities outside the normal field or line of function of their parent service. Accordingly the 3<sup>rd</sup> Pay Commission recommended for gradually reduction of the cadre strength (vide para 18.34 *ibid*).

#### **Recommendation of 4<sup>th</sup> Pay Commission:**

The report of the 4<sup>th</sup> Pay Commission, indicates that the Cadre Strength of the WBCS (Exe) is the highest [1767] in comparison to the position in other States of India [Karnataka-338, Tamil Nadu-375, Andhra Pradesh-449, Punjab- 288, Haryana-240, Uttar Pradesh-1257, Madhya Pradesh-800 and West Bengal-1767]. This is in spite of the fact that the Cadre Strength of the undivided Uttar Pradesh, the biggest State in India, was only 1257. The 4<sup>th</sup> Pay Commission also viewed that the huge Cadre Strength was not only creating stagnation among the officers of WBCS (Exe) but also blocking the normal expansion and prospect of other constituted State Services. As a remedy, the Commission recommended that 500 posts should be reduced in phases from the Cadre Schedule of WBCS (Exe) for maintaining balance and harmony among the constituted State Services, for the removal of stagnation in respect of promotional avenues and for better cadre management.

This unethical and wrongful inclusion of the posts is further blocking the opportunities of the already bleak promotional prospect of the members of the WBA&A, creating further imbalance in the administration. We have analyzed the anomalies and seek to point out that the following nature of posts be excluded from the Cadre Schedule of the WBCS(Exe) as they have aggressively encroached upon the promotional prospects of our Service totally, violating the concept of fair treatment and natural justice:

- *The Posts which have separate Recruitment Rules;*
- *The Posts in the State Secretariat which have no sanction;*
- *The Posts which do not have any separate Recruitment Rules but the job descriptions of which demand for their inclusion in the Cadre Schedule of other Specialized Services and*
- *Deputation Posts in the Government Undertakings and Autonomous Bodies.*

**(iii) Introduction of transparent and uniform policy for providing Secretariat Status linked with Scale of Pay for all Officers of the West Bengal Audit & Accounts Service.**

It may be mentioned here that considering the total Cadre Strength, the posts with higher designations are rather inadequate in comparison to the requirements in respect of the officers of the West Bengal Audit & Accounts Service. As a result of which a good number of officers are suffering from severe frustration in terms of getting suitable status according to their scale of pay and seniority like that in the Secretariat. There are at least 16 posts of the WBA&AS cadre in different Secretariat Departments and the officers of the WBA&AS are holding those posts for a long time. In response to our long standing demand, Finance Department has recently conferred Ex-officio Deputy Secretary/ Joint Secretary status in respect of only four (4) posts in the Departments. Such type of intra-service discrimination in respect of the posts in various Secretariat Departments is undesirable and unreasonable. **We hope the Pay Commission will recommend for conferring Ex-officio Deputy Secretary/ Joint Secretary status in respect of all the posts of WBA&AS in the Departments.**

Moreover, the Government of West Bengal vide G.O. No. 2518-PAR/1D-152/93 dated 17-09-1993 of P & A R Department **[Annexure-6(a)]**, granted status of Deputy Secretary or equivalent to Deputy Secretary upon the officers of WBCS (Exe) linking with their scale of pay, in isolation, whether posted in the State Secretariat or outside the Secretariat, as the case may be. Finance (Taxation) Department vide Memorandum No.4347-FT, dated 10-06-1992 **[Annexure-6(b)]** had granted the status of Joint Secretary to the Officers of the Commercial Taxes Directorate holding Scale No.19 irrespective of their posting in the Secretariat or Directorate. **We assert that granting appropriate Secretariat Status to the Officers of WBA&AS linking with their Scale of Pay and seniority, irrespective of their posting, is the only feasible and reasonable solution to mitigate this discrimination.**

As such, in order to maintain parity, we propose that the officers of the WBA&AS holding Scale No.18 while posted in the State Secretariat will be designated as 'Deputy Secretary' and while posted outside the State Secretariat will be designated as 'Equivalent to Deputy Secretary', the Officers holding Scale No.19 while posted in the State Secretariat will be designated as 'Joint Secretary' and while posted outside the State Secretariat will be designated as 'Equivalent to Joint Secretary' and the Officers holding Scale No.21 while posted in the State Secretariat will be designated as 'Special Secretary' and while posted outside the State Secretariat will be designated as 'Equivalent to Special Secretary'.

It will not be out of place to mention here that the proposal does not involve any further creation of new posts or additional financial implications or encroachment in the sphere of others' job descriptions. In fact, this has already been noticed by the Government while implementing the scheme in the Directorates. The Scale Linked Designations act as a definite motivating factor to boost the morale of officers.

**(iv) Maintenance of inter-service seniority criterion among the Officers of the West Bengal Audit & Accounts Service and other constituted State Services while posted in the same office:**

It has been observed with grave concern that very often the Officers of WBCS (Exe) with relatively junior in service seniority are placed to supervise the work [as immediate Controlling Officer] of the Officers of the West Bengal Audit & Accounts who are relatively senior in service.

It is an accepted policy that all the constituted State Services including WBCS (Exe) are equal in the eye of the Government as acknowledged by the Hon'ble Chief Minister on several occasions. Naturally, placement of a relatively junior officer of WBCS (Exe) as an immediate supervising authority of a senior officer of other comparable Cadre has a demoralising effect on that senior officer. It is not only a humiliation but also wilful derogation of the rank and status of the senior officer of other State Services. The service rendered by such demoralised officer can never be upto the mark and hence not sound for good governance. In fact, the Government is maintaining equality in respect of 'Batch-Year' between the Officers of WBCS (Exe) and other constituted State Services for promotion / selection to IAS Cadre. **The main reason of this problem is that the promotional posts for WBCS officers are higher whereas WBA&AS are facing stagnation and working in the same capacity over the years. This problem can be sorted out only by placing the WBA&AS officers in posts with higher responsibilities.**

**(v) Granting the service of Pool Car for the Officers of WBA&AS:**

In the age of revolutionary development of communication Technology office-works are not confined in office desks only and today many of us have to perform various important office-works in the interest of the administration beyond office premises. Moreover, under the National e-Governance Plan [NeGP] it is necessary to upgrade the standard of government services and make those services accessible to the general people in time. If the service of pool car is provided for the officers then it should invariably reduce the time-lag and improve the quality of service. Such benefits should be granted uniformly to the Officers of all the Constituted State Services according to their scale of pay and seniority. But it has been observed that some posts have such facility of pool-car, but some posts of similar rank, status, duties and responsibilities have no such facility. This is not desirable, as it creates disparities and demoralised the officers concerned. We propose such facility should be available uniformly to the Officers of all the Constituted State Services according to their scale of pay and seniority otherwise they may be provided with Conveyance Allowance as mentioned at para 4.2.2.

**(vi) Granting of Training facilities to the officers of the West Bengal Audit & Accounts Services at state level, all India level as well as at international level:**

In this age of Globalisation and Information Technology as well as implementation of National e-Governance Plan [NeGP] in the Government Sectors, it is just necessary to upgrade the skill of the government officers to cope with the new environments and technology. Now days, Government Officials have to interact /negotiate with the officials of Private Sectors in various activities in 'Public Private Partnership' model [PPP]. We, therefore, urge upon the State Government to provide proper and uniform training facilities to the officers of the West Bengal Audit & Accounts Service at both State level and all-India level as well as at international level.

The Training facilities available to the officers of the WBA&AS during induction stage, mid-career and at senior phases are very poor. It is a must in present day administration that senior officers are given adequate and appropriate training at all levels to keep them abreast with the recent developments in their respective field. It is not a fact that the West Bengal Government is not imparting training facilities to its officers. But, for any reason or the other, those training are only available to some selected Service. It is demanded that at the induction level and as well as at mid-career level officers of the WBA&AS are given residential training. It is increasingly been felt that the present training facilities of the WBA&AS at ATI during induction is insufficient and not organized properly. The Administrative Training Institute of the government may be requested to frame a policy and time table to impart appropriate training to the new entrants at the time of induction for a longer duration and with better faculties. Apart from this, members of the WBA&AS may be sent to various premier Institutes of Government Accounts and Finance at any convenient point in their mid-career. For this purpose, the government may tie up with various premier institutes of the country. Many of the State Governments are following this practice. They should be suitably considered for foreign training as well.

**2.3.3 Mode of proper utilisation of this Service for the benefits of the State administration, and thereby also improve the conditions of this Service:**

It has already been observed that the government had shown its farsightedness by creating a truly specialized service in the form of WBA&AS with undisputed domain knowledge. In other words it has chosen the right persons – the first steps towards better administration. But the next step – and the more important one – placing them at right positions is yet to be taken.

We have already discussed in the foregoing paras as to how the WBA&AS officers were instrumental in bringing in vast improvement in certain areas of administration. Time has now come to place the WBA&AS officer in position of higher responsibility for bringing in some far-reaching improvement in the state administration. The members of WBA&AS have by this time gained the required experience and exposure and we sincerely

believe and have the confidence that we are up to it. We summarize below some of the functions that can be better performed by the WBA&AS for the benefit of the state administration:

**(i) To have an independent Accounting system of the State:**

One of the main purposes of the creation of the Service by the government was to have its own independent accounting function. This was required as management information system to facilitate better decision making as well as to activate its control mechanism. The accounts maintained by the AGWB are maintained on historical basis and is of no use in decision making process.

Members of the WBA&AS have also proved themselves by streamlining the issuance of Pension Payment Order (PPO) for the School teachers. The GPF accounts of the Group D staff have been successfully maintained by the state. So it is high time that the state government takes over from the AGWB the function of preparation of accounts of the state including maintenance GPF accounts and preparation of issuance of Pension Payment Order (PPO) by utilizing the services of the WBA&AS.

**(ii) Adoption of Departmental Accounts and Initiation of the process for preparation of Accounts on Accrual /Double Entry System :**

Government of India has accepted the recommendation of the Twelfth Finance Commission for adoption of the Accrual Basis of Accounting for the Union and the state governments. The Government Accounting Standards Advisory Board (GASAB) is to set up the detailed road map and identify certain prerequisites in the matter. Apart from the Central Government, most of the state governments have also accepted the idea of Accrual Basis of Accounting in principle. Some have consented to start pilot study and some of them have already notified constitution of their respective Task Forces.

In fact, the Accrual Basis of Accounting is already overdue since it acts as a tool in the hands of the government for ensuring greater financial control, performance appraisal of government machinery and better transparency. In the absence of transparency of transactions sometimes the government becomes unduly subjected to adverse criticism.

The inherent lacuna in the prevalent Budgetary Control of system of the government is that it is not coupled with the variance analysis system. The efficiency of a government is judged by its volume of expenditure without analyzing the reason behind the excess expenditure or savings of expenditure. As a result re-appropriation cannot be made on objective basis.

Again, after coming into force of the Right to Information (RTI) Act and Fiscal Responsibility and Budget Management (FRBM) Act the government machinery has to learn to adapt itself to these changes and to leverage knowledge and technology for better performance under stricter discipline and better delivery mechanism and this cannot be achieved without its own accounting system.

Nowadays Social audits have the potentiality for making a meaningful impact on the effectiveness of the Programme Delivery System. Social Audit is based on the conventional financial accounts and audit system and Social Audit can only be effective if at the back-office there is a strong and scientific accounting system followed by proper Accounting Audit. But in State Government Department the Accounts and Audit systems are very poor and neglected.

All these problems can be addressed with the introduction of Accrual Basis of Accounting. However, the pre-requisite for the same is 'Departmental Accounting System'. The Government of India had introduced the Departmental Accounting System as early as three decades back and this had fully justified the creation of the Indian Civil Accounts Service in the year 1977. Most of the state governments have also followed suit. The government of West Bengal also could have introduced the said system by utilizing the services of the WBA&AS. **Hence, it is proposed that the government utilizes the expertise of the WBA&AS and starts switching over to the Departmental Accounts in Accrual System of Accounting immediately by placing the officers in the respective administrative Departments with the status of Deputy Secretary/ Joint Secretary for obvious administrative reasons.**

### **(iii) Financial Management in the State Government:**

The economic reform process initiated in different States of India has posed fresh challenges of governance. In the light of the changing domestic and global situation, the role of the States in the coming decade has to be clearly defined. The assumption that market is the answer to all our challenges is a dangerous and irrational one. The State needs to focus on the irreducible role of government that is required to fulfill human potentiality and promote rapid economic growth. Abdication of the State or its inefficiency in these critical sectors will spell disaster in future.

The non-negotiable role of the State in the broad area needs to be clearly recognized and reemphasized. The broad area is infrastructure and sustainable natural resource development. While the economic aspects of these are well-recognized, the governance challenges are not always adequately addressed. Urban management involves much more than resource allocation for infrastructure and poses formidable challenges of governance. We need to create innovative modes of governance in dealing with many such growing challenges.

Social security is a relatively new and growing area of state activity to which the administrative system must respond with alacrity, sensitivity and efficacy. The recent enactment of the employment guarantee law, the efforts in the pipeline to provide a measure of social security to the unorganized sector workers, and many healthcare risk-pooling mechanisms contemplated require effective delivery system, which can address the special challenges posed in this emerging sector of state activity.

All these and other governance and administrative challenges have to be addressed in the context of serious resource constraints. We need to raise resources, reduce unproductive subsidies, and get better outcomes for every rupee utilized. Past experience shows that revenue cannot be increased by enhancing tax rates in a centralized administration. The administration must become far more accountable and effective in delivering results with the same expenditure. In order to accomplish these goals, there should be conscious efforts to establish the links between the citizen's vote and public good, and taxes and services, and fuse authority with accountability at every level. Therefore, effective empowerment of local governments and stakeholders, and reform to ensure effective and sufficient delegation with accountability at every level to deliver should be the cornerstone of governance reform. **The Fiscal Responsibility and Budget Maintenance [FRBM] Act** enacted in 2001 is a useful tool for control of fiscal deficit of the State, as acknowledged by the Second Administrative Commission in its approach paper. The Government of India and many other States have already implemented the FRBM Act. Our State may consider implementing the Act in near future for better financial management.

**(iv) Ushering in Professionalism in the Finance Department:**

Finance Department is to concur, reject or suggest modification of proposals put forth by other departments in respect of various service matters, matters concerning Financial Rules, Treasury Rules, Liberalized Pension Rules and many other financial issues. Apart from this, in the present day administration the government has to participate in different financial economic and commercial activities for all-round development of the state. Thus the persons working in the Finance Department need to be well conversant with the government Rules and Regulations as well as have some knowledge in subjects like Finance, Accounts, Cost Accounting, Business Management, Company Law, Commercial Law, Economics etc.

At present the Finance Department is run by officers mostly deputed from P & A R Department. These officers are required to work in different departments at different points of time and most of them having no previous experience in the matter and obviously lack the desired depth in the subjects. Again their back-up support is also missing with the introduction of a common cadre system for the secretariat employees which has resulted in clerical staff and junior level officers moving from department to department getting little chance to develop expertise in the matter. Recently the Government of West Bengal has decentralized the procedure for according approval to plan projects / schemes at the Departmental level. The Finance Department vide Memorandum No.1880-F dated 08-03-2007 **[Annexure-7]** has constituted a 'Departmental Approval Committee' [DAC] for each Department. The Special Secretary or the Joint Secretary, as the case may be, of the Finance Department, being a member of the DAC, is to perform the function of Financial Adviser (F.A.) of the Administrative Department. The F.A. shall play a key role in the committee and in his absence no meeting of the DAC shall be held.

The WBA&AS officers who have undisputed expertise in government rules and regulations and in treasury and financial management are denied any berth in the system. Financial Administration is the most important and



major part of the Administration and they can give invaluable service to the government in this field. Essentially the role of the government is to collect revenue and to channelize it effectively and fruitfully for the welfare and developmental activities of the state. Thus better financial administration is the key to improved and better governance of the state. Government could have introduced much better administration by placing the right persons in the right places. **Our Association, therefore, demands in genuine public interest that some of the posts of the rank of Deputy Secretary and above in the Finance Department be immediately created for WBA&AS to give proper thrust to the financial management of the State.**

**(v) Speedier Delivery of services by the State through Delegation of Financial Powers to the Departments:**

The crux of the problem to the speedier delivery of the services by the state is over-centralization of the financial power in the Finance Department. The administrative departments be given greater say in the financial decision making process of their respective departments. This does not necessarily mean that orders are to be issued without financial scrutiny. The need of the hour is the decentralization of financial power in favour of the administrative departments along with financial specialization and functionalisation. To cope with this situation at least one member of the WBA&AS may be placed in each Department to function as (i) Representative of the Finance Department, (ii) Financial Advisor, (iii) Controller of Budget and (iv) Chief Accounting Authority to the respective departments. This will combine decentralization along with the specialization resulting in overall efficiency in Government activities. It may be noted that this not a new idea and the Government of India and many state governments have been gainfully utilizing their Finance and/or Accounts Services in this way with very effective and better results. Relevant Order [G.O.] of the Government of Rajasthan, regarding the role of the Officers of Rajasthan Accounts Service in various Departments of Rajasthan Government, as defined by the Finance Department, Government of Rajasthan vide their Memorandum No. F1(4)FD/DF&AR/93 dated 12-08-1994 is placed at **Annexure-8**.

With the increasing mass awareness, democratic aspiration of the people, the necessity of development of specialization, expertise and professionalism in specific areas of public service was at the root of creation of most of the State Services. The concept of running administration by a single Civil Service was gradually replaced by a combination of State Services in response to the changing needs of the society. To strike a balance among the needs of the emerging situations the administration had to opt for a perfect blending of general service and specialized service for better governance.

All these State Services taken together are the mainstay of the administration. All the constituted State Services interact with the people in their respective spheres and fields of activity. It is needless to mention here that no Government policy can be meaningfully formulated without the active role of different Constituted State Services. It is, therefore, required to involve the Officers of these specialised services in the

decision and policy making process for its fruitful implementation.

In this context we reproduce the relevant portion (Page 34) of the recommendation of the First Pay Committee formed by the Government of West Bengal:

*"Posts of Assistant Secretary and Deputy Secretary in certain secretariat Departments may also be thrown open to members of the appropriate regularly constituted state services. A member of West Bengal Labour Service may make a better Deputy Secretary of Labour Department and a Commercial Tax Officer that of the Finance (Taxation) Department, than a member of the West Bengal Civil Service or Indian Administrative Service having no background of technicalities involved."*

### **Conditions prevailing in the Central Secretariat:**

The Government of India has declared the similar types of specialised Services as 'Central Civil Services, Group-A' [List enclosed at Annexure-10] in terms of 'The Central Civil Services (Classification, Control and Appeal) Rules 1965'. It will be evident from the Table below that officers of Central Civil Services, Group 'A' also hold a considerable number of posts of Deputy Secretary and above in the Central Secretariat. Relevant documents corroborating our assertion have already been presented before the appropriate authority of the Government of West Bengal.

| Level of Post        | All India Services |      |      | Gr. 'A' Central Services |      |      | Central Secretariat Service |      |      |
|----------------------|--------------------|------|------|--------------------------|------|------|-----------------------------|------|------|
|                      | 1972               | 1984 | 1995 | 1972                     | 1984 | 1995 | 1972                        | 1984 | 1995 |
| Secretary            | 30                 | 36   | 71   | 15                       | 25   | 21   | 0                           | 0    | 0    |
| Additional Secretary | 20                 | 27   | 72   | 11                       | 38   | 12   | 1                           | 1    | 0    |
| Joint Secretary      | 86                 | 135  | 285  | 60                       | 50   | 44   | 23                          | 17   | 14   |
| Director             | 81                 | 106  | 180  | 39                       | 88   | 110  | 88                          | 38   | 49   |
| Deputy Secretary     | 108                | 74   | 143  | 96                       | 71   | 121  | 96                          | 172  | 144  |
| Total                | 325                | 378  | 751  | 221                      | 272  | 308  | 208                         | 228  | 207  |

**[Table as on March 1, 1995 taken from the Report of the Fifth Central Pay Commission, Volume-I, Para 45.10, Page 469-470]**

**Position in other States:** In other States of India like Uttar Pradesh, Rajasthan, Madhya Pradesh, Gujarat, Orissa, Mizoram etc. the Officers of Other Constituted State services hold a considerable number of posts of Deputy Secretary / Joint Secretary in their respective State Secretariats. Relevant documents in this regard in respect of Governments of Uttar Pradesh, Rajasthan and Orissa in support of our claim are collectively placed at **Annexure -9 (a) -(e)**.

### **Provisions made in the revised Secretariat Manual – 2005:**

It will also be evident from the revised Secretariat Manual published by the

Chief Secretary, Government of West Bengal in the year 2005 that most of activities of the Secretary of a Department involve finance and accounts related matters, but in most of the Departments there is no officer having expertise/specialisation in either finance or accounts.

Section 4.7 of Chapter I of the revised Secretariat Manual published by the Chief Secretary Government of West Bengal in the year 2005 enjoins "The Secretary of the department shall implement the provisions contained in sub-section (i) to (xiv) of section 4.6." And out of those sub-section (i) to (xiv), sub-section (i) to (x) [except sub-section (vii)] are of financial matters. The paras 4.6 & 4.7 of the West Bengal Secretariat Manual, 2005 is re-produced below:

"4.6 Secretary or Special Secretary or Joint Secretary in charge of the department shall see that:

- (i) The Department prepares receipts and payments accounts and submits the same to the Pr. A.G., W.B.
- (ii) Audit Reports; Audit queries, Draft paras of the CAG are attended to promptly and replied to.
- (iii) Annual Accounts of the undertakings and organisations are submitted to the Pr. A.G, WB.
- (iv) Annual plans are finalised in time obtaining reports from all spending units. Budgeting forecast in respect of the department both for the Plan and Non-Plan are sent to the Finance Department in time.
- (v) Economy in expenditure is ensured.
- (vi) The controlling officers place funds to the DDOs sufficiently in advance and ensure that there is no lapse of the grant.
- (vii) Ensure regular attendance of subordinates.
- (viii) Complete record of funds, investments, valuables; land and properties of the Government which are at the disposal of the department, the directorate, subordinate offices/organisations receiving grants or assistance or loans above Rs. 50 lakhs in a year are prepared and updated quarterly.
- (ix) Records of the department Including Service Books, Leave Accounts and GPF Accounts of the Group D employees are maintained properly.
- (x) Cash in the departmental chest is verified on the first working day of each month. During inspection of offices, this should be looked into.
- (xi) Parliamentary and Assembly Questions, Motions etc. are attended to promptly.
- (xii) Court cases involving the Government are pursued diligently and monitored to avoid Contempt of Court.
- (xiii) Recommendations of statutory Commissions are implemented without delay.
- (xiv) Letters from MPs and MLAs are promptly acknowledged and acted upon. (See Appendices)

4.7 The Secretary of the department shall implement the provisions contained in sub-section (i) to (xiv) of section 4.6. For this purpose he will assign specific responsibilities to officers to effect periodical test checks of the work to his satisfaction. The Secretary would also ensure monthly reconciliation and review of expenses on the feedback received from the Finance Department of monthly accounts received from the office of the Accountant General. The Secretary is to ensure the regular meeting of the departmental Audit Committee.”

The WBA&AS officers with their specialization and domain knowledge in the area of finance, Accounts and Audit are most suited to assist the Secretary of the department in a very meaningful way. The departments, by utilizing the services of WBA&AS, can discharge the responsibilities assigned to it in the revised Secretarial Manual more effectively.

**In the above backdrop, the 5<sup>th</sup> Pay Commission may kindly consider recommending the State Government for the placement of the officers of the West Bengal Audit & Accounts Service in the State Secretariat with the status of Deputy Secretary/Joint Secretary in the interest of good governance.**

**(vi) Better financial management by the District Administration:**

With the advent of Planned Economic Development in post-Independence India colonial traits in administration began to show signs of decay. Centralised administration, typically characteristic of the post-colonial era, gradually and steadily came to be replaced by separate specialised services at all levels of administration. This was more keenly felt with the adoption of the concept of welfare state.

The result was evident as the Government in the course of all-round development of the country indulged in creating separate Constituted State Cadre Services in the branches of Finance, Labour, Cooperation, Food & Supplies, Employment, etc. from time to time. A direct fall-out of the same process, the West Bengal Audit & Accounts Service was constituted as a State Service in the early seventies. The aim of designing this specialised service, having domain knowledge in Finance, Accounts and Audit, was to streamline the financial management of the State Government at different spheres.

With time the Government, in almost all the Departments including the Treasuries, inducted the Officers of this Service for better and specialised financial upkeep.

We are all aware that the District Administration too, now days, has to remain involved in various financial activities with huge volume of fund available from M P LAD, PMGSY, BEUP, and other developmental schemes, different Registered Societies like Leprosy Society, Aids Control Society, Sarva Shiksha Avijan, Sishu Shiksha Mission etc. under decentralised plans directly at the district level. Apart from these, a lot of other funds like Election, Disaster Management etc. are received at the district level. These funds have to be efficiently looked after by the District Magistrate without any technical

assistance from any financial expert and it is hardly possible amidst his busy schedule to look after the detail financial modalities for proper utilisation of fund as well as maintenance of their proper accounts. Apart from this a very common feature is a huge lots of Audit paragraphs remaining unsettled for ages in absence of proper review and implementing of corrective measures on various observations of the Accountant General upon the multifarious activities of the district. Settlement of these paragraphs requires thorough and specialised knowledge in financial and accounting rules and continuous persuasion.

We feel that all these financial management activities call for efficient assistance from a financial expert under the direct control of the District Magistrate. We strongly sense that only the senior officers from WBA&AS [in the present scale of Rs.12000-18000] can render such services efficiently so that the management of these financial activities can be performed by the District Magistrate in a proper and appropriate manner within his busy work schedule. The post may be given a nomenclature like Additional District Collector [Treasury] for proper discharge of his duties.

The Higher and State Audit & Accounts Services Association strongly believes that this would obviously help the District Administration in monitoring the proper utilisation of fund, maximise the State Revenues, minimise the wasteful expenditure, proper financial planning of the District, maintenance of proper accounts, timely review and action taken against Audit observations, submission of proper 'Utilisation Certificates' of Development Fund to the funding authorities, namely, GOI, DFID, World Bank, etc. and thereby expediting the execution of time bound projects – an essential parameter to evaluate the effectiveness of a revamped State Administration.

**(vii) Better and professional Management of various Government Companies, Corporations, Undertakings:**

Departments like Transport, Power, Fisheries, Commerce & Industries etc. have number Companies / Corporations / Undertakings under them which run on commercial basis. It is a very well known fact that the performances of these organizations are very dismal and almost all of them are incurring loss and accumulated loss in respect of some of these have exceeded the paid up capital. This simply proves that the present policy of manning the posts of Managing Directors of these organizations by the generalists, i.e., by the WBCS (Exe) has miserably failed and this is taking a heavy toll on public money as well. Time has come to change this policy and officers of the WBA&AS having the much needed financial expertise for running commercial undertakings may be utilized for managing these companies in the capacity of Managing Director. **We propose that post of Managing Director of various Govt. Companies, Corporations, Undertakings be manned from the WBA&AS.**

## CHAPTER-III

### **3. Existing Promotion Policies and related issues and suggestions for changes:**

#### **3.1 Existing Promotion Policies:**

**3.1.1** There is no scope of promotion for the officers of WBA&AS. At the initial stage of joining the service the officers are appointed in scale no. 16 and subsequently move to scale nos. 17 & 18 respectively after completion of eight and sixteen years of satisfactory service as per existing provision of Career Advancement Scheme. It may be mentioned here that three assured Scale benefit have been granted to the employees holding scale of pay upto Scale No.12 on completion of 25 years' of service, whereas only two assured Scale benefits have been granted to the Officers of Constituted State Civil Services under the same 'Time-bound C.A. Scheme'.

**3.1.2** The scale nos. 19 & 21 are not borne in CAS of any service. The Fourth Pay Commission had recommended atleast 100 posts in scale no. 19 and 10 posts in scale no. 21 for the cadre of WBCS (Exe.) only without making any such parallel provisions for other state services and thereby sowing the seeds of discrimination among the comparable services.

**3.1.3 Expectation from the Previous Pay Commissions** - We regret to say that the last three successive pay commissions set up by the State Government did never examine the role of Officers of West Bengal Audit & Accounts Service with clinical precision and on the contrary, had made raw deal on the prospects and aspirations of our officers through irrational, discriminatory and pre-conceived recommendations. Things had been settled not on sound argument or normative approach, but through sectional understanding and favouritism. The fundamental issues are to ensure balance and equity among all the Constituted Group-A State Services. They even failed to understand the role and importance of the other constituted State Services, whereas, the Central [6<sup>th</sup>] Pay Commission as well as the Government of India had recognised the role and importance of the Group-A Central Services in the Government Administration and recommended for maintaining full parity among the all organised Group-A Central Services. The recommendations of the 4<sup>th</sup>. Pay commission on our service was totally based on a wrong conception that the Director of Treasuries & Accounts, West Bengal is the cadre controlling authority in respect of the WBA&AS, as a result, no scale was recommended under scale No.21. The fact is that Principal Secretary, Finance Department is the cadre controlling authority of the WBA&AS.

The state Government, while implementing the fourth pay commission's recommendations, picked up this discriminatory advice of the commission as a tool and with ingenious artifice worked out a scheme without adhering to any sort of rationality or policy. As a result, 105 posts in scale No. 19 and 10 posts in scale no. 21 were awarded to the WBCS (Exe) cadre without keeping any such provision for other kindred services except a few throw-away posts in scale no. 19 only. For the WBA&AS,

only two posts were sanctioned under Scale No.19 in addition of one post that had already existed and no post was sanctioned in Scale No.21.

- 3.1.4** In addition to this, the government, during the month of October, 2004, increased 32 posts in scale no. 19 and 3 posts in scale no 21 for WBCS (Exe.) only totalling a package of 137 and 13 posts in respective scales for them. Against such a bonanza of prejudicial sympathy shown to a particular service, the Convention raised its voice and in the month of December 2005, the Govt. issued order granting 1% [of cadre strength] of additional posts to different services in scale no. 19 only. In fact, the State Government had never followed any principle / norm while granting benefit in Scale Nos.19 & 21 to the constituted Services including the WBA&AS; rather it was granted totally on ad-hoc basis, causing widespread disparities among all the constituted State Services.
- 3.1.5** At present, for WBA&AS total number of posts in scale no.19 is 13 against Cadre strength of 1094 and no post has been sanctioned in scale No.21.
- 3.1.6** The scope for functional promotion of the Officers of the WBA&AS is nil. The only non-functional promotional avenue to the officers of the West Bengal Audit & Accounts Service is first upliftment to next higher scale [17] on completion of 8 years of service and second upliftment to next higher scale [18] on completion of 16 years of service during the entire service career under the modified time-bound 'Career Advancement Scheme' (CAS). There is no further scope of promotion for the remaining 16 / 17 years of service period for the WBA&AS officers. It means that an officer of the West Bengal Audit & Accounts Service, having on an average a career spanning 33 / 34 years, is to serve the Government without a single scope of promotional benefit for the remaining 16 / 17 years of his service period.

Thus the stagnation in respect of promotional avenue to the officers of the West Bengal Audit & Accounts Service is severe. This leads to a sagging morale and motivation in work and best of the talents cannot be attracted to the service. It is a matter of shame that many officers of the WBA&AS have retired or going to retire as Accounts Officer while their entry to the service was also in the capacity of Accounts Officer. The existing disparities in the matter of promotion prospects become more glaring when compared to the promotional prospect of the West Bengal Civil Service (Exe.)

To the members of the West Bengal Audit & Accounts Services it is rather a poignant sight that even after the passage of a long span covering nearly 37 years, the State Government is yet to fully utilize the potentiality of this service and make the most of their competence to build up a truly professional attitude in managing Finance and Accounts of the government, perhaps the key area of the mainstay of present day administration.

If the two officers—one of WBCS and the other of WBA&AS—enter into the respective services at the age of 24, the officers of WBCS are getting four scale benefits and promotion to IAS while WBA&AS officers are only getting two scale benefits and have a very little chance to get the benefit

of Scale No. 19 or promotion to the IAS which is only available to a very few fortunate officers. Even there are widespread disparities between the West Bengal Audit & Accounts Service and other Constituted State Services. The disparities in the matter of promotional opportunity between the Services have caused serious discontent among our officers that have had a somewhat demoralizing effect on the performance of these officers.

The status of different Constituted State Services as stood to day is depicted below for your kind perusal. The nature and scale of disparity and discrimination among the State Services would be visible from the table given below.

| Sl. No.                                                                                           | Name of the Services                      | Cadre Strength | Total No. of Posts available in the Scale No. 19 & 21 as on 1 <sup>st</sup> October 2004. |             |             |             |
|---------------------------------------------------------------------------------------------------|-------------------------------------------|----------------|-------------------------------------------------------------------------------------------|-------------|-------------|-------------|
|                                                                                                   |                                           |                | Scale No.19                                                                               | %           | Scale No.21 | %           |
| 1.                                                                                                | W.B. Civil Service (Exe) **               | 1767           | 137                                                                                       | 7.75        | 13          | 0.74        |
| 2.                                                                                                | W.B. Com. Tax Service                     | 1150           | 36                                                                                        | 3.13        | 2           | 0.18        |
| 3.                                                                                                | W.B. Agril. I. Tax Service                | 56             | 3                                                                                         | 5.36        | 0           | 0           |
| 4.                                                                                                | W.B. Co-Operative Service                 | 197            | 6                                                                                         | 3.05        | 0           | 0           |
| 5.                                                                                                | W.B. Labour Service                       | 149            | 4                                                                                         | 2.68        | 0           | 0           |
| 6.                                                                                                | W.B. Employment Service                   | 244            | 5                                                                                         | 2.05        | 0           | 0           |
| 7.                                                                                                | W.B. Excise Service                       | 250            | 6                                                                                         | 2.40        | 0           | 0           |
| 8.                                                                                                | W.B. Food & Supplies Service              | 280            | 5                                                                                         | 1.79        | 0           | 0           |
| <b>9.</b>                                                                                         | <b>W.B. Audit &amp; Accounts Service</b>  | <b>1094</b>    | <b>13</b>                                                                                 | <b>1.18</b> | <b>0</b>    | <b>0</b>    |
| 10.                                                                                               | W.B. Registration & Stamp Revenue Service | 278            | 03                                                                                        | 1.08        | 0           | 0           |
| 11.                                                                                               | W.B. Secretariat Service                  | 374            | 12                                                                                        | 3.21        | 0           | 0           |
| <b>Total of Other Constituted Services</b>                                                        |                                           | <b>4072</b>    | <b>93</b>                                                                                 | <b>2.28</b> | <b>2</b>    | <b>0.05</b> |
| [** In addition to the above the WBCS (Exe) officers have 63 promotional posts in the IAS Cadre]. |                                           |                |                                                                                           |             |             |             |

A table showing the batch-wise position of the officers of different Constituted State Services enjoying scale no. 19 & 21 is also annexed as **Annexure-12**

**It will be evident from the above table that there are severe inter-service disparities among the constituted State Civil Services in respect of granting the benefits of Scale Nos.19 & 21 and except two services mentioned at serial 1 & 2, all other services have been denied even a single post in scale no. 21.**

Unfortunately the 4<sup>th</sup> Pay Commission failed to understand the severe stagnation problem of our service due to wrong notions based on an incorrect basic database that was fed to the Commission by one of the constituted State Services. The Hon'ble Chief Minister and other ministers as well, on several occasions, have acknowledged the importance of these Services. Partisan and one-sided recommendations of the 4<sup>th</sup> Pay Commission, instead of setting the paths of reform, aggravated the situation much to the chagrin and discontentment all the officers of the other constituted State Services.



### **3.1.7 Observations and Recommendations of the 6<sup>th</sup> Central Pay Commission regarding constitutes Central Services:**

Sixth Central Pay Commission in its observations has recognised the role and importance of the Group-A Central Services in the Government Administration and recommended for maintaining full parity among the all organised Group-A Central Services. Some of the relevant portion of their observation in this respect is re-produced below:

“Evolution, Growth & Structure

3.3.4 An Organized Group A Central Service represents a group of posts belonging to a distinct functional area arranged in a hierarchical order and pyramidal manner representing different grades or levels of responsibility. These responsibilities increase with each senior level. At the time of the Second Central Pay Commission (CPC) in 1957, there were 6 Group A non-technical Services (then called Class I Services). By the time of the Fifth CPC, there were 62 Group A Services. Over the years, more of these Services were organized to manage and run a particular Branch of the Government, or a Department, which in many cases was an operative role. As a result, the officers belonging to these Services develop domain expertise in their particular Branch. At the same time, as officers of these Services grow in their cadres, they have to shoulder higher responsibilities relating to both policy formulation and general administration. Consequently, Organized Central Services have a very good talent pool, which has both the experience of general administration/policy formulation and extensive knowledge of their area(s) of specialization.

3.3.5 Consequent to the implementation of the Fifth CPC’s recommendations, following standard grades are prevalent in most of the Organized Group A Services:

- Junior Time Scale (JTS): Rs.8000-13500
- Senior Time Scale (STS): Rs.10000-15200
- Junior Administrative Grade (JAG): Rs.12000-16500
- Non-Functional Selection Grade (NFSG): Rs.14300-18300
- Senior Administrative Grade (SAG): Rs.18400-22400
- Higher Administrative Grade (HAG): Rs.22400-24500
- Higher Administrative Grade-I (HAG I): Rs.24050-26000

Most Services have the highest level post equivalent to the Secretary’s grade.

3.3.6 Till the time of the Fifth CPC, most Organized Central Services did not have an encadred Secretary level, or equivalent post. However, the Fifth CPC recommended that each Service should have one encadred post in the scale of Rs.26000 (fixed). Barring a few, this recommendation of the Fifth CPC has been implemented in most of the Services.”

"Analysis of the demands raised and recommendations thereon – parity with IAS

3.3.12. .... The higher non-functional grade so given to the officers of organised Group A services will be personal to them and will not depend on the number of vacancies in that grade. These officers will continue in their existing posts and will get substantial posting in the higher grade that they are holding on non-functional basis only after vacancies arise in that grade. This will not only ensure some sort of modified parity between IAS and other Central Group A services but will also alleviate the present level of disparity existing between promotional avenues available to different organised Group A services. It is also observed that eligibility criteria prescribed for promotion to SAG in different technical and non-technical organised Group A services are different. In order to bring uniformity, these eligibility criteria should be uniform across various organised Group A services. Commission recommends accordingly."

### ***Career aspirations***

6.1.2 The aspirations of candidates appearing for AIS/Organized Central Civil Services Group A are high, as they enter the Government at the highest entry level available. The incumbents to these posts always aspire to reach the highest level available in the Government. While the aspirations are justified, however, any reasonable cadre structure can only be pyramidal having lesser number of posts at the apex level. Accordingly, it needs to be appreciated that not everyone can rise to the top position even after joining the AIS/Organized Central Civil Services."

### ***Career progression***

"1.2.11 The pay structure has been so devised as to provide a decent entry grade and smooth career progression without any stagnation. The existing Assured Career Progression Scheme which provides two time-bound promotions in a span of 24 years has also been retained in a modified manner. Running pay bands and Modified Assured Career Progression Scheme will ensure smooth progression for 24 years. Even after 24 years, running pay bands will ensure that no one stagnates".

As per recommendation of the 6<sup>th</sup> Central Pay Commission that has been duly accepted by the Government of India, the Group-A Central Civil Services would get at least four advancements in the Scale/Grade Pay within 18 years and scope for total six advancements/promotions in their total service career. There would be total uniformity in respect of admissibility of higher Pay Band and Grade Pay among all the Organised Group-A Central Civil Services.

### **3.1.8 Position in other States :**

The promotional opportunities of the State Finance & Accounts Services in the other States are much better in respect of our Service. The position of Uttar Pradesh Finance Accounts Service and Rajasthan Accounts Service [supporting documents are placed at **Annexure-6(a)(b)**] are given

below, which will reflect the poor condition of our career prospect:

| Scale of Pay / No. Of Officers     | West Bengal Audit & Accounts Service | U.P. State Finance Accounts Service | Rajasthan Accounts Service |
|------------------------------------|--------------------------------------|-------------------------------------|----------------------------|
| 8000-275-13500                     | 692 (63%)                            | 45 (9%)                             | 245 (45%)                  |
| 10000-325-15525<br>10000-325-15200 | 116 (11%)                            | 131 (28%)                           | 156 (28%)                  |
| 12000-375-18000<br>12000-375-16500 | 273(25%)                             | 131 (28%)                           | 105 (19%)                  |
| 14300-400-18300                    | 13(1%)                               | 86 (18%)                            | 45 (8%)                    |
| 16400-450-20000                    | 0                                    | 72 (15%)                            | 0                          |
| 18400-500-22400                    | 0                                    | 9 (2%)                              | 0                          |
| Total                              | 1094                                 | 474                                 | 551                        |

**3.2 Our Proposal:** A targeted approach towards attaining this goal obviously invites certain supportive modifications in general administrative attitude and system. It is an accepted truth that the best out of a person cannot be brought out without due motivation and authority. In fact, one of the basic tenets of human resource management is that responsibility without authority leads to nowhere. Hence, it is our humble submission that in the greater interest of improving governance of the State a modified administrative structure may be introduced through the imposition of greater responsibility and authority on the cadre of West Bengal Audit & Accounts Services in line with the present global pattern of administration. Accordingly, we submitted in the foregoing chapters before the Hon'ble 5<sup>th</sup> State Pay Commission the contributions made by our service within the limited role given to it and the areas where we can further contribute towards better administration of the state.

### **3.2.1 Assured Automatic Career Progression:**

There is at present a scheme for automatic career progression which ensures upward movement from Scale No.16 to Scale No.17 after successful completion of 8 years of service and from Scale No. 17 to Scale No. 18 after successful completion of 16 years of service and nothing beyond that. We feel that such a scheme not only bodes for underemployment but also acts as a deterrent to the career prospect of an officer and a consequent morale dampener. We firmly affirm that a career progression merely twice in the entire service career often spanning more than three decades, is no recognition of the toil, hardship and responsibility that has to be undergone throughout his service career by a WBA&AS Officer. This low career progression cannot attract the better talents required for a truly specialized Service. In a desirable career prospect an officer of constituted Group-A Service should get at least four career progression during his entire service life. Accordingly, we have proposed four time-bound career progressions during 24 years of service. The reason for four ACPS within a span of 24 years is that since the maximum age for direct recruitment in Group "A" service through Public Service Commission, West Bengal has been raised to 32 years for general candidates and to 37 years for SC / ST candidates, the directly recruited

officers in State Services are now normally entering in the service at the average age of 30 years and ensuring four scale benefits for all officers within a span of 24 years would mean that the fourth career progression would be available at the age of 54, i.e., 6 years prior to his retirement (as per existing rules) on superannuation.

Our Association, therefore, proposes that the officers of the WBA&AS are allowed a modified, dignified and respectable Career Progression opportunity that is commensurate with their academic qualification [most of them being post graduates and about a third holding professional qualifications such as Chartered / Cost Accountancy / MBA (Finance), etc.], excellence and experience.

**We propose that to maintain the harmony and balance in State Administration, the Commission should suggest a uniform policy in respect of all constituted Group-A State Services including WBCS (Exe), keeping in view the mobility of proper career progression during the whole career life of a Group-A officer so that he can reach Scale No. 21 [pre-revised] at the end of his career.**

**Accordingly, we suggest the following model of 'Assured Career Advancement Scheme':**

**Proposed Revised Pay Band + Grade Pay & Assured Career Advancement:**

| Pre-Revised Scale of Pay |                 | Revised Proposed Revised Pay Band + Grade Pay |                         |           |                                                   |
|--------------------------|-----------------|-----------------------------------------------|-------------------------|-----------|---------------------------------------------------|
| Pay Scale                | Pay Scale       | Pay Band                                      | Corresponding Pay Bands | Grade Pay | Promotion under Assured Career Advancement Scheme |
| 16                       | 8000-275-13500  | PB-3                                          | 15600-39100             | 5400      | Basic Grade (Group A Entry)                       |
| 17                       | 10000-325-15525 | PB-3                                          | 15600-39100             | 6600      | after 6 <sup>th</sup> year                        |
| 18                       | 12000-375-18000 | PB-3                                          | 15600-39100             | 7600      | after 12 <sup>th</sup> year                       |
| 19                       | 14300-400-18300 | PB-4                                          | 37400-67000             | 8700      | after 18 <sup>th</sup> year                       |
| 21                       | 18400-500-22400 | PB-4                                          | 37400-67000             | 10000     | after 24 <sup>th</sup> year                       |

### **3.2.2 Functional Promotion - Constitution of Management Pool for manning the higher level posts in the Government:**

The aspirations of the members of the WBA&AS are naturally high as they enter the State Government service at the highest entry level available. The aspirations are very justified; however, the reality is that there are very few posts at the respective apex level. As a result the performers in these Service have very little to be motivated. The 6<sup>th</sup> Central Pay Commission is also of the similar view in respect of the Central Civil

Services -Group A. The Commission observed that the procedure for appointments in the higher echelons of Central Government has to be modified so that due emphasis is placed on selecting performers who are suitable for specific jobs. Accordingly, the Commission recommended for constitution of common management pool for manning the higher level posts in the Government.

*In Para 6.1.8 (i) Commission recommended "All posts at SAG level and all HAG level posts that are presently not encadred in any service/cadre/ organization will henceforth be filled by a new selection process that will be open to all the eligible Central Government officers".*

*In para 6.1.9 The Commission recommended opening up all the deputation posts under Central Staffing Scheme or outside it to all eligible officers whether belonging to AIS or Group A Central Civil Services. To attain this end, the Commission suggested all the posts filled by deputation in the Senior Administrative Grade and Higher Administrative Grade should be filled through open selection process conducted by and independent agency. The function of the independent agency should be done by the UPSC by involving few outside experts in the relevant field.*

*In para 6.1.14 Commission categorically suggested "a total ban on creation of any fresh posts in SAG and HAG in various Central Civil Services/ AIS should be placed. No fresh creation of posts should take place in any cadre. Any further creation has to be based on functional considerations and the post so created would be an open post not encadred in any Service."*

**Our Association fully agrees with the observation of the 6<sup>th</sup> Central Pay Commission and demands that appointment to all the posts of Director / Managing Director/Joint Secretary / Special Secretary or of equivalent rank should be guided by the principle as recommended by the 6<sup>th</sup>. Central Pay Commission and the selection process should be conducted by the Public Service Commission, West Bengal.**

## CHAPTER-IV

### 4. SPECIAL PAY AND OTHER ALLOWANCES:

#### 4.1 SPECIAL PAY:

We have been, for a long time, pressing on the Government to frame a transparent, uniform and explicit policy while granting any financial benefit to the officers of the Constituted State Services including the WBA&AS, as granting of any ad-hoc and piecemeal benefit to any section of officers of the Constituted State Services will only extend the scale of discrimination and anomalies among the of the officers of the Constituted State Services. This will certainly disturb the balance and harmony in the State administration and may create hierarchical conflict. Due emphasis should be given on inter-service relationship. The 4th Pay Commission in its report had criticised the manner of granting the Special Pay and they had recommended for abolition of the same. While implementing ROPA 98 the State Government also accepted the recommendation of the Pay Commission for abolishing the Special Pay. The 6<sup>th</sup> Central Pay Commission's observation in this respect is "The Commission is of the view that grant of special allowance for performing the assigned duties in respect of any organisation is not justified because the same is taken care of by the salary attached to the posts" [para 1.2.21].

But it has been observed with great concern that recently the Finance Department [Vide Memo. No.360-F dt. 11-01-2008] has re-introduced Special Pay under the veil of Special Allowance. The Special Allowances has been given to the WBCS (Exe) officers holding some posts in the district administration. No doubt, their job in the district administration is important mostly as a coordinating officer. In this connection it may be mentioned WBA&AS working in the Treasury and different Hospitals are also performing 'exacting' and 'risk-prone' duties and the Treasury Officers/ Additional Treasury Officers have to perform the function of other Departments for example - in terms of Order No.10-CI/O/RGRF-MISC/010 /02/R dated 15-02-2005 of the Commerce and Industries Department [Annexure-10] the Treasury Officers/Additional Treasury Officers, as selected by the concerned District Magistrate have exercised the powers and functions of the Registrar under the said act so far it relates to acceptance of Annual Return of registered societies on receipt of usual fee and scrutiny of the relevant documents. Hence, for the sake of equity and natural justice we demand for sanction of Special Allowance for the above Posts.

#### 4.2 Other Compensatory Allowances

##### 4.2.1 House Rent Allowance:

The State Government officers and staff have had to remain satisfied with a 15% HRA limited to Rs.2,000/- so far. Moreover, if both the husband and wife are State Government employees or if one of them is an employee of the State Government / State Govt. Undertaking / School / College / Corporation etc. and the other is in the employment of Government (same or any other State / Central) or any semi-government organization / Board / Corporation the State Government restricts the

total HRA drawn by them to Rs.2,000/-. Our Association proposes that 20% of Basic Pay as House Rent Allowance be paid to the State Government employees irrespective of his / her place of posting without any ceiling limit to maintain somewhat parity with the employees of the Government of India.

Our Association also proposes that the facility of drawing HRA at the applicable rates by both husband and wife irrespective of their place of work be allowed in line with the Central Government by the Government of West Bengal. In fact, All India Service Officers working in the State Government are already enjoying the entire scheme of HRA as has been approved by the Central Government.

It is also suggested that for the employees staying in the Rental Housing Estate, instead of two systems—(a) Standard Rent and (b) Assessed Rent—one uniform system should prevail.

#### **4.2.2 CONVEYANCE ALLOWANCE:**

We propose Conveyance Allowance @ Rs.3,000 per month to defray the cost of travel between office and residence. In fact, not only the officers of the WBA&AS, but officers of all constituted State Services who have not been provided with official transport should be entitled to this allowance.

#### **4.2.3 MEDICAL FACILITIES:**

Recently, the Government of West Bengal vide Notification No.7287-F, dated 19-09-2008 has introduced the long waited medical facility called "West Bengal Health Scheme, 2008" for all categories of employees in lieu of the existing Medical Allowance of Rs.100 per month. It needs no mention that the amount of Fixed Medical Allowance is so meagre that it does not match with the general costs of medicine or medical consultation. On the other hand the government Hospitals are too overburdened making the condition absolutely precarious. We think the new Medical Facility which is now available requires some addition/modification in the following matter:

- Private Hospitals and reputed Nursing Homes where an employee or his family can get treated, should also be recognized by the Government,
- Names of the Diseases/Treatments to be covered under the facility should be enlisted,
- Delegation of financial power should be increased suitably for sanction of expenditure for indoor treatment in Hospital or Nursing Home, by the Departmental Secretary. We propose this limit to be at least Rs.2 lakhs in all normal / non-exceptional cases.
- The medical facility as admissible to the Central Government employees may be covered under this scheme.

#### **4.2.4 Travelling Allowance**

Traveling Allowance on tour comprises fares for journey by rail/road/air/sea; road mileage for road journeys otherwise than by bus and Daily Allowance for the period of absence from Headquarters.

**Travel entitlements**

Presently State Government Officers drawing pay of Rs.16400 and above are allowed travel by First Class AC in train and those drawing salary between Rs.8000 to Rs.16399 can travel by AC II Tier.

Air travel is allowed to officers in receipt of pay of Rs.16400 and above. Officers drawing pay between Rs.12300 and 16400 can, at their option, travel by air in case the distance is more than 500 Kms. and the journey cannot be performed overnight.

With the opening up of skies to private airlines and availability of cheap air-tickets air-travel in the lowest (economy) class may be allowed for many more grades of employees. This is expected to improve productivity of the officers as the time spent on travel would be considerably reduced. We request the **Commission to consider recommendation of the travel entitlements suggested as under:**

| Pay Range                                            | Travel entitlements                    |
|------------------------------------------------------|----------------------------------------|
| For posts in the grade pay of Rs.10000 and above     | J Class by air/AC First Class by train |
| For posts carrying grade pay from Rs.7600 to Rs.8700 | Y Class by air/AC First Class by train |
| For posts carrying grade pay from Rs.5400 to Rs.6600 | AC II Tier Class by train              |

In case of road travel between places connected by rail, travel by any means of public transport may be allowed provided the total fare does not exceed the train fare by the entitled class. In case of places not connected by train, travel by AC Bus for all those entitled to travel by AC II Tier and above in train may be considered for recommendation.

**4.2.5 Daily Allowance**

With the rise in cost of hotel accommodation while on tour Government officers are unable to find any decent accommodation at the existing rates of Daily Allowance which have become too unrealistic with the passage of time. The existing rates, therefore need to be suitably modified and the Commission may kindly consider the following entitlements of accommodation while on official tour:

| Grade Pay          | Daily Allowance                                                                                                                                                                                                           |
|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Rs.10000 and above | Reimbursement for Hotel accommodation of up-to Rs.5000 per day; reimbursement of AC taxi charges of up-to 50 KMs. for travel within the city and reimbursement of food bills not exceeding Rs.500 per day.                |
| Rs.7600 to Rs.8700 | Reimbursement for Hotel accommodation of up-to Rs.3000 per day; reimbursement of non - AC taxi charges of up-to 50 Kms. per diem for travel within the city and reimbursement of food bills not exceeding Rs.300 per day. |
| Rs.5400 to Rs.6600 | Reimbursement for Hotel accommodation of up-to Rs.1500 per day; reimbursement of taxi charges of up-to Rs.150 per diem for travel within the city and reimbursement of                                                    |



|  |                                          |
|--|------------------------------------------|
|  | food bills not exceeding Rs.200 per day. |
|--|------------------------------------------|

The rates of all the components of Daily Allowance shall automatically increase by 25% whenever the Dearness Allowance payable on the revised pay bands goes up by 50%. The above rates can do away with all distinction between hotel and ordinary rates because all reasonable expenditure incurred by an employee while on official tour has been made reimbursable. The Government, however, should install such measures as would be necessary to keep the expenditure on this account in check. Budget for travel may be sanctioned stringently, which would allow official travel only for very important official business.

In case of stay or journey on Government ships, boats etc. or journey to remote places daily allowance may be paid at rate equivalent to that provided for reimbursement of food bill. However, in this case the amount may be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the Head of Department/Controlling Officer. For journey on foot, an allowance of Rs.5 per kilometer traveled on foot may be payable additionally. This rate may also be increased by 25% whenever DA payable on revised pay scales goes up by 50%.

#### **4.2.6 T.A. on Transfer**

Presently, T.A. on transfer comprises a Composite Transfer Grant equal to one month's Basic Pay + Dearness Pay along with actual fares for self & family as per the entitled class and cost of transportation of personal effects and conveyance possessed by the employee. No T.A. on transfer is payable in case no change of residence is involved or if the transfer is made at one's own request.

While the rates of Composite Transfer Grant are adequate and would, in any case, increase once the revised pay bands and grade pay are introduced, problems exist for transportation of personal effects. This is because the transportation of personal effects is governed by the existing rates of Transport by train and in case of employees drawing pay in the range of Rs.8000 and above the same is full four wheeler wagon or 6000 Kgs. by goods train or one double container. Double container is usually unavailable and transportation by goods train is very cumbersome. The employees, therefore, have to carry their personal effects by road while on transfer. In such cases, however, the entitlement is limited to 1.25 times the fare payable for transportation of similar quantity of goods by goods train. This results in pecuniary loss to the employee because the rates of transportation by road are much higher. The extant rules provide for transport by road in case of places not connected by train.

We feel that no justification exists for prescribing different rates in case of places connected by train and places not connected by train especially when the facility of transporting personal effects at Government cost is only available in case of transfer in public interest. Further, the employee has to be allowed the discretion of choosing the mode of transporting the household effects while on transfer as per his/her own convenience.

We request, therefore, that transportation of personal effects by road at the rates prescribed for 'other places' be allowed in respect of places connected by train as well without subjecting it to the extant restriction that these cannot exceed 1.25 times of the eligible train fare. The revised entitlements

of transport while on transfer may, therefore, be as follows:

| Grade Pay          | By Train/Steamer                                                | Rate per Km for transport by road (Rs. Per. Km.) |
|--------------------|-----------------------------------------------------------------|--------------------------------------------------|
| Rs.7600 and above  | 6000 Kgs. by Goods Train / 4 wheeler wagon / 1 double container | 48.00<br>(Rs.0.8per kg. per km.)                 |
| Rs.5400 to Rs.6600 | 6000 Kgs. by Goods Train / 4 wheeler wagon / 1 single container | 30.00<br>(Rs.0.3per kg. per km.)                 |

These rates shall automatically increase by 25% whenever the Dearness Allowance payable on the revised pay bands goes up by 50%. This is supposed to ensure that our officers are not put to financial loss while transporting their personal effects on transfer as like now.

#### **4.2.7 Education Allowance**

Although payment of Education Allowance for children is available to all Central Government employees without any pay limit the State Government employees have so far been denied this assistance.

It may please be considered by the Commission that rates of school fees have gone up considerably in recent times after the implementation of the Fifth CPC Report which recommended a substantial increase in the salary structure of Teachers. Since most of the reputed private schools also follow salary structure of Government schools, the salaries of Teachers in these schools has also increased and the burden passed on to the parents of students in form of increased fees. With an increased emphasis of the Government in the field of education it is but natural that education assistance be thought over for the State Government employees in line with that available to the Central Government employees and the rates that have been recommended by the 6<sup>th</sup> CPC may be considered for the State Government employees, too.

*Suggested Education Allowance:*

- Reimbursement upto the maximum of Rs.1000 per child per month subject to a maximum of 2 children.
- Hostel subsidy may be reimbursed upto the maximum limit of Rs.3000 per month per child subject to a maximum of 2 children.

#### **4.2.8 Leave Travel Concession :**

State Government employees are being deprived of the legitimate benefit of Leave Travel Concession for a long time. The facility of LTC may be extended in general in favour of all the employees of the Government of West Bengal irrespective of their place of posting, grade and retirement date. LTC may be allowed once in a block year of four years for a journey to and from any place in India in the same manner as is granted to the Central Govt. employees. In this connection it may be mentioned that all officers of the West Bengal Judicial Service of the State Cadre are getting the facility of LTC. Such deprivation for other State Services is not desirable.

We also propose to allow Encashment of Earned Leave of 10 days along with LTC subject to a maximum 60 days during the entire service life. Leave

Encashment availed with the LTC should not be deducted from the Leave Encashment upto 300 days available at the time of retirement.

## **CHAPTER-V**

### **5. Issues relating to Retirement Benefits:**

We do not propose any change in the existing rules except the following:

#### **5.1 Retirement Age:**

It should remain at 60 years, which is existed at present.

##### **5.1.1 Pension:**

As the maximum age for entry in Government service has been increased, we propose that payment of full pension may be made admissible on completing 20 years of qualifying service instead of 33 years of service as of now. The limit of maximum Pension payable may be increased to Rs.38,500 taking into account the maximum of the revised Basic Pay at the time of retirement.

##### **5.1.2 Commutation of Pension:**

The Commutation Table as recommended by 6<sup>th</sup> Central Pay Commission appears to be acceptable and may be adopted.

##### **5.1.3. Family Pension:**

The enhanced Family Pension may be extended upto 10 years instead of 7 years as is now admissible.

##### **5.1.4 GRATUITY:**

The upper limit of Gratuity may be increased to Rs.10 lakhs, taking into account the maximum of the revised Basic Pay at the time of retirement.

##### **5.1.5 Leave Encashment:**

The existing benefits should be continued. In addition we propose to allow Encashment of Earned Leave of 10 days along with LTC subject to a maximum 60 days during the entire service life. Leave Encashment availed with the LTC should not be deducted from the Leave Encashment upto 300 days available at the time of retirement.

## **EPILOGUE**

The Higher and State Audit & Accounts Services Association ends its petition before the Hon'ble 5<sup>th</sup> Pay Commission on an expectant note, hopeful that the long standing demands of the West Bengal Audit & Accounts Service would be in proper focus of the Commission and the discrimination which this cadre service has had to confront since its birth, duly redressed. Needless to say that such restitution will act not only as a much-needed booster to the sagging morale of a specialist cadre service which has been forced to accept a secondary status but also perhaps as the most important tool currently available to the Government to enable it to step onto a competitive platform with other progressive states of the Republic by recognising the need of the day in this era of globalisation that lays its first and foremost stress on good financial management as the basic stepping stone to good governance.

We have tried to emphasise at every phase of our petition the growing need of this century of rapid technological advances – stricter fiscal discipline and delivery mechanisms – particularly after coming into force of the Right to Information (RTI) and Fiscal Responsibility and Budget Management (FRBM) Acts.

While we look ahead to the recommendation of a proper pay package for the employees of the Government of West Bengal, we also expect the Government to be advised on rationalisation of its governance structure for improving the primary objective of good governance – providing better services to the common man.

We expect that the Commission would realise the important role performed by the Officers of the West Bengal Audit & Accounts Service and, to maintain balance and harmony in the State Administration, would consider recommending uniform Scale of Pay and a Promotion-cum-Career Progression Scheme based on a transparent logical principle in respect of all the Constituted/Organised Group-A –State Civil Services.

Since all payments made by the Government to its employees as salary and allowances are met out of taxes paid by the common man, it is imperative that such expenditure translates into specific measures for public good. Taking a cue from the recommendation of the 6<sup>th</sup> Central Pay Commission we would like to conclude by pronouncing that all what we have tried to explain in the 40-odd pages of our memorandum are aimed at (i) transforming the Government of West Bengal organizations into modern, professional and citizen-friendly entities that are dedicated to the service of the common man, and (ii) harmonizing functioning of such organizations with the demands of the emerging global economic scenario.

(Sushil Kr. Kundu)  
General Secretary  
Higher and State Audit & Accounts Services Association